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State of Montana  
FIFTY-FOURTH ANNUAL REPORT

OF 1950

Montana State Board  
of Education

FOR THE YEAR

July 1, 1949 to June 30, 1950

OF THE

Commissioners and Members of the Fifty-Sixth  
Legislative Assembly



WILLIAM J. HARRIS, President  
JAMES C. HARRIS, Secretary  
J. J. HARRIS, Treasurer

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FOURTEENTH BIENNIAL REPORT

OF THE

# Montana State Board of Equalization

TO THE

Governor and Members of the Thirty-Second  
Legislative Assembly of the  
State of Montana

For the Period

July 1, 1948, to June 30, 1950

JOHN A. MATTHEWS, Chairman  
SAM D. GOZA  
C. A. ROBINSON

}

Members of the Board

NAEGELE PRINTING CO., HELENA, MONT.



## Letter of Transmittal

Helena, Montana  
December 1, 1950

To His Excellency, The Governor  
and Members of the Thirty-Second Legislative Assembly  
of the State of Montana:

In compliance with the duty imposed upon the Board by Section 84-701 (18) of the Revised Codes of Montana of 1947, the Montana State Board of Equalization herewith submits its Biennial Report for the period July 1, 1948 to June 30, 1950.

STATE BOARD OF EQUALIZATION,  
John A. Matthews, Chairman,  
Sam D. Goza,  
C. A. Robinson.



## REPORT OF STATE BOARD OF EQUALIZATION

To His Excellency, The Governor,  
and Members of the Thirty-Second Legislative Assembly:

Gentlemen:

The biennium covered by this report was marked by increases all along the line in all major items comprising Montana's ad valorem tax structure. The total assessed value of all property and the average number of mills levied against that property for state, county and school purposes reached all-time highs, with the result that the various levels of state government presented to Montana taxpayers in 1949 and 1950 the highest tax bills in our history. This may account in some measure for an appreciable increase in the percentage of current tax delinquency which occurred during the last two years.

The total net debt of state, counties and schools turned sharply upward, due in all instances to the sale of bonds authorized by popular vote. The proceeds of the state issue are to be used for the construction of buildings and facilities at the units of the university; the county bonds were issued chiefly for construction of hospitals, and the proceeds of the school issues are being or will be used to pay for new buildings, additions and equipment for district schools.

Viewed in the light of past experience, the picture presented in the foregoing brief outline is quite satisfactory. The increase in assessed value does not represent higher valuation of property on the roll in prior years, so much as it represents additional property valued by assessing officers with precautionary regard for inflation tendencies. The low point in assessed value of all property was reached in 1939. The all-time high of 1950 is an increase of more than \$527,000,000 or 52 per cent over the 1939 figure. Assessments of real estate and improvements make up about \$125,000,000 of this increase. The balance, \$402,000,000, represents gains in assessments of livestock, personal property other than livestock, railroads, public utilities and net proceeds of mines. The changes are set out in detail on pages 24 and 25 of this report.

The amount of property taxes levied for strictly state, county and school purposes in 1950 was higher by \$17,200,000 or 84 per cent, than the total levied for the same purpose in 1939. State taxes doubled despite elimination of the general fund levy during intervening years. School taxes more than doubled and county taxes increased 55.3 per cent. At first impression these increases may appear large but when reduced to terms of purchasing power they are not so pronounced. County taxes measured by that yardstick have actually been reduced.

The delinquent tax situation in Montana is better than in most states and the small increase in current delinquency during the last two years does not change the view. The current rise appears to be more in the nature of a normal fluctuation than the beginning of a period of inability to pay. The delinquency on the 1939 levy was 10.6 per cent. Delinquency on the 1949 levy was less than four per cent. The total amount of delinquent taxes for all purposes for all years in 1939 was \$15,895,000; the total June 30, 1950 was \$3,948,000, which means that in addition to yearly current collections, \$11,947,000 in back taxes was paid during the period.

At the close of the last biennium, June 30, 1948, the cash surplus in the State General Fund was \$8,096,000, despite the elimination of the property tax levy for that fund by the State Board of Equalization, from 1942 through 1947. This surplus rose to \$13,374,000 at the close of the biennium June 30, 1950, a circumstance which enabled the Board to again eliminate the general fund levy for the ninth consecutive year. The elimination of this levy for nine years resulted in a saving to the taxpayers of \$6,941,000 over the period.

A levy of six mills was imposed for university maintenance in 1949 and again in 1950 and a levy of one mill was made each year to take care of interest and sinking fund requirements of university bonds. The one-half of one mill levy for the State Hospital bond interest and sinking fund has been continued. A four mill levy applicable to livetsock valuations only has been imposed at the request of the Livestock Commission and the Livestock Sanitary Board.

### **1949 Assessments**

The assessed value of all property in the state in 1949 was \$1,522,121,402, an increase of \$147,847,741 over the 1948 figure. Practically every major class of property contributed to the increase.

Irrigated land, with an increase of 35,600 acres over 1948, increased \$787,000 in assessed value. Dry tillable land increased 229,580 acres and gained \$1,304,000 in value; grazing land decreased 122,000 acres and \$795,000 in value. The assessed equity in state lands under contract remained practically the same. Farm improvements were up \$4,900,000.

Loss of 27,900 acres of timber land resulted in a decrease of \$320,000 in total assessed value of that class. Industrial sites and improvements gained \$8,600,000. The assessed value of city and town lots increased \$701,000 and improvements gained \$15,371,000. The total net gain in all real estate and improvements was \$31,854,000.

All classes of livestock except cattle showed nominal decreases in numbers and value. Horses decreased 13,600 in number and \$310,000 in value; sheep fell off 58,100 in number and \$177,000 in value, and swine and miscellaneous livestock dropped \$95,000. Cattle, with a gain of 41,700 head, increased \$3,527,000 in total value, making a net gain in total livestock value of \$2,900,000.



Turning to personal property, other than livestock, the records show that the assessment of farm machinery and equipment increased \$11,069,000 in 1949 over 1948; manufacturing and mining machinery increased \$1,069,000; other machinery \$2,567,000; household goods \$4,223,000; merchandise \$5,400,000; furniture and fixtures of stores, offices, etc., \$1,315,000; oil equipment \$587,000; bank stock \$1,140,000; solvent credits \$1,400,000; motor vehicles \$41,351,000 with an increase of 19,763 in the number of vehicles assessed. Agricultural products gained \$22,679,000 and the total of all personal property other than livestock was up \$94,020,000 over the 1948 figure.

Allocation of public utilities by the State Board of Equalization increased \$12,191,000 in 1949 over 1948.

Net proceeds of mines increased \$6,403,000.

### 1950 Assessments

In 1950 the total assessment rose to \$1,541,850,759, an increase of \$19,729,357 over 1949. Irrigated land, with 15,600 fewer acres, decreased \$583,000 in total value. Dry tillable land, with substantially the same acreage as in 1949, gained \$219,000 in value. The number of acres of grazing land on the roll increased 159,700 acres but gained only \$178,000 in value, and the assessed equity in state lands under contract remained substantially the same as in 1949. The total number of acres of agricultural land increased 151,218 but the total assessed value decreased \$113,700. Farm improvements showed a gain of \$3,800,000, representing the value of additional farm improvements.

As in the prior year, city and town lots and improvements increased in value on the roll. Lots were up \$600,000, improvements \$14,800,000. This made a net increase in all real estate and improvements of \$23,183,000.

The assessment of livestock decreased \$9,300,000 under 1949. Cattle dropped \$7,550,000 in value; horses declined \$220,000; sheep fell off \$310,000, while all other livestock increased \$42,000.

Personal property continued its upward climb with a total of \$445,288,000 contrasted with a comparable figure of \$436,671,000 in 1949. Motor vehicles increased \$15,313,000 in assessed value; bank stock increased \$940,000; household goods \$1,870,000; farm equipment \$4,185,000; merchandise \$3,105,000; furniture and fixtures of stores, offices, etc., \$600,000; manufacturing and mining machinery \$360,000; solvent credits \$1,628,000; machinery other than farm, mining or manufacturing \$1,380,000. The principal decrease was in agricultural products which dropped \$20,400,000 under 1949.

The value of public utility lines assessed by the State Board of Equalization increased \$761,000. Lower production and higher costs resulted in a decrease of \$4,600,000 in net proceeds of oil, coal and metal mines.

The assessed value of farm land in 1950 averaged \$5.16 an acre, compared to an average value of \$11.00 in 1923. As the books closed in 1950 farm lands were assessed at 48.99 per cent of the total placed upon that class of property in 1923; livestock had a taxable value of 164.31 per cent; utilities were valued at 96.69 per cent of the 1923 figure, and all other property showed a valuation of 139.26 per cent of the 1923 total.

The continued trend away from real estate to other forms of property is reflected in detail figures on the source of the property tax dollar. In 1936 farm lands and improvements paid 30.8 cents of the tax dollar; utilities paid 29.2 cents; livestock paid 4.6 cents; and other personal property paid 12.5 cents. In 1950 farm lands and improvements paid 21.6 cents; utilities paid 25.3 cents; livestock paid 7.0 cents; and other personal property paid 21.3 cents.

Analysis of the property tax dollar shows that the State received 10.73 cents in 1936 and 8.21 cents in 1950; schools received 40.23 cents in 1936 and 46.23 cents in 1950; the county share in 1936 was 36.55 cents and 31.80 cents in 1950.

### County Debt

Despite the sale of building and improvement bonds issued by a few counties during this biennium all counties were in excellent financial condition as the books closed June 30, 1950. If all county money now on hand could be used to pay outstanding obligations there would be a surplus of several million dollars. In computing net debt on the theory that each fund must stand alone the total at the close of the year was \$3,821,285, or \$970,000 higher than the corresponding figure for 1948, the increase occasioned by sale of the new bonds. In 1923 the total net county debt was \$27,710,650.

The normal debt limit of a county is two and one-half per cent of its assessed valuation. As of June 30, 1950, 24 counties had no debt; nine others had debts so small that for practical purposes they, too, could be considered debt free; 11 had debts of less than one-half of one per cent; two had debts of less than one per cent; eight were under one and one-half per cent, and one under two per cent. Only one county, with a debt of 2.45 per cent, approached the limit.

In preparing this report the State Board of Equalization has attempted to present a picture in some detail of the present license and tax status. The recommendations on pages following are directed chiefly to improvement in required administrative procedure.

## COMMENTS AND RECOMMENDATIONS

**Classification of Land and Appraisal of Improvements.** In 1919 the Sixteenth Legislative Assembly enacted a law requiring county commissioners of each county to provide for the classification of lands for the purposes for which they were valuable. Supervision of the work was placed with the State Board of Equalization.

Classification under this law was not satisfactory. No information such as that provided by production records, soil surveys, soil maps, aerial maps and other pertinent records now accessible were available at that time. Almost the sole guide was topography. In some counties land was classified as "tillable" if it was level enough to be plowed. In others only land actually under cultivation was so classified. Unbroken productive land was considered "grazing." In one instance tillable land was further classified into "horse plow land" and "engine plow land," and graded under each division.

No time limit was fixed for completion of the work. As late as 1924 more than 2,000,000 acres were on the roll as "railroad land." By 1926 they had been assimilated, somewhat hap-hazardly, into the other classes.

In grading land within the classes, each county usually started at the top and worked down. In grading dry tillable, the best land in the county in that class was designated No. 1 or, in some counties, 100 per cent land. Land considered not quite so good was called No. 2, or 80 per cent land, and so on. There being no reliable information bearing on actual productive capacity, land graded No. 1 tillable in one county might, and was, considered No. 2 or 3 in a more productive county. The same was true of the lands classified as grazing. Timber lands were quite uniformly graded originally because of the assistance rendered by the State Forester and private owners of large holdings.

As a result of it all, the program of state-wide uniformity contemplated by the legislature was split in 54 programs, all different. There was some improvement within each county. Land with substantially the same topographical features were classified alike; but as related to other counties differently situated there was no uniformity at all. With the passage of years the situation has undergone changes, but it has improved little, if at all.

No one can be censured for the failure of this first attempt at uniform classification to accomplish all that was anticipated. The desired result could not be attained with data and facilities available at that time. However, the money was not wasted. The leveling of inequalities within each

county has been worth much more than the total cost of approximately \$1,500,000.

Senate Bill No. 34, providing for classification and valuation of land and appraisal of city and town lots and both rural and urban improvements was introduced during the 1949 session and killed in Senate Committee. The bill was not sponsored by this Board, but it is our intention to sponsor a similar measure, somewhat modified, in the 32nd Assembly.

The bill which we propose will not require the valuation of lands. Such a provision would defeat the purpose, which is to classify like lands alike. Once that is accomplished the valuation will be uniform. It may be up or down as regards individual tracts, but an overall revaluation of lands is not in prospect. That could be done at any time by assessors and the State Board under present laws.

When the legislature first took official cognizance of the situation in 1919, the only state-wide levy except for bonds was one of 2½ mills for the State General Fund. That was the only direct interest the State had in the matter. Pressure came from taxpayers in counties that were assessed relatively higher than others. They rightly objected to paying more than their proportionate share of state taxes.

Now the state-wide levy is three times that of 1919; almost double what it was in 1948. The present school finance program requires a district levy of five mills, a county-wide levy of 10 mills for elementary schools, and another county-wide levy of 10 mills for high schools. The amount of state aid hinges on the amount raised by these levies. The smaller the amount raised the greater the amount the state must pay. If property in a county is undervalued, it follows that more state assistance is required. That situation tends to be attractive. Any undeserved aid granted to undervalued districts must be withheld from funds that in fairness should go to other districts. If the recently inaugurated school program should encounter difficulties, it is conceivable that the major trouble will lie in inequality in assessments of real estate and improvements.

The estimated total cost for carrying out the classification and appraisal program is \$2,000,000. \$500,000 will pay for all the work and records necessary to reclassify lands. The cost of appraisal of improvements will not exceed \$1,500,000. The Montana Association of County Commissioners and the Montana Assessors' Association have gone on record in favor of this program. We recommend that suitable legislation be enacted.



**Corporation License Tax:** Section 84-1508: The largest source of deficiency assessments made by this Board stem from changes in Federal net income as a result of examination by Internal Revenue Agents.

At the present time, the number of foreign corporations voluntarily submitting a report of these changes is negligible, and it is believed that the loss of revenue by reason of this foreign "loophole" is significant. In regard to domestic corporations, we believe that much unnecessary litigation and administrative expense could be avoided if the law were amended so as to require that a report of these changes be filed with this Board.

We therefore recommend that Section 84-1508, Revised Codes of Montana, 1947, be amended to incorporate a provision requiring corporate taxpayers to report to the State Board of Equalization any changes or corrections made in Federal Corporation Income Tax returns by Internal Revenue Agents and imposing penalties for failure to do so.

Section 84-1502 (5): In order to clarify our present law and make definite and certain our administration policy it is recommended that Section 84-1502 (5) be amended to limit the deduction for Federal Income and excess profit taxes to cash payments on net income taxable under this statute.

Statute of Limitations: It is the recommendation of this Department that a prohibitory statute of limitations be enacted to provide that neither a deficiency assessment can be rendered nor a refund claim processed after five (5) years from the due date of the return, but that this statute of limitations should not be operative if the return as filed omits 25% or more of net income as corrected or if waivers have been executed in regard to Federal income tax returns.

Section 84-1502 (3): Considerable confusion prevails at the present time as to the method of determining percentage depletion of minerals, oils, etc. Section 84-1502 (3) provides that the deduction shall be computed in accordance with the provisions of the Internal Revenue Code. This Code provides that the deductions shall be allowed as a percentage of "net income." Confusion arises as to whether the deduction is to be a percentage of Montana corporation license tax "net income" or of Federal income tax "net income." It is the recommendation of this Department that this section be amended and the law clarified to provide that the percentage depletion is to be computed upon the basis of Montana "net income."

**Personal Income Tax:** Section 84-4907 (f) (1) & (2): Which relates to military benefits, should be given some consideration. The present law grants benefits only to military personnel who have been discharged. If that was intended in the law, it should be spelled out in clear language.

Section 84-4912: Provides for a tax on either the fiduciary or beneficiary of an estate. Under the Federal income tax law, taxes due from estates be-



come a lien on the property of the estate and follows these assets into the hand of the beneficiary from whom any taxes due from the estate may be collected. A similar provision in the state law would prevent the escape of considerable income tax because some estates are probated, closed and the fiduciary discharged before the audit of returns has been completed.

Section 84-4110: Requires fiduciaries to pay all taxes, prior to distribution. This section should be incorporated or at least referred to in the income tax law.

Section 84-4913: Provides for the filing of returns by information agents. This section primarily relates to filing of reports of the payment of interest, rents, salaries, annuities, dividends and other fixed or determinable profits or income.

The Bureau of Internal Revenue has about fifty income tax auditors in the field making income tax examinations. The adjustments made by the Bureau are usually applicable to state returns. Access to federal examiner's reports enable us to adjust Montana State returns without field examination. Access to such reports is sometimes delayed for three or four years. This delay is due to Bureau procedure, over which we have no control.

Each taxpayer is furnished with a copy of the examiner's report promptly. On June 29, 1937 the Board adopted a rule requiring taxpayers to submit a statement of all Bureau changes. Few taxpayers comply with this rule. If it were made statutory with a time limit and penalties, the work of the income tax department would be reduced and collections expedited.

Section 84-4919: Prescribes the time when returns should be made. Under the terms of this section a decedent who dies between January 1 and December 31 is not required to file a return before April 15 of the following year. Many estates are probated and closed prior to the time when this section requires the filing of a return. This section should be amended to provide that decedents returns should be filed on or before the 15th day of the fourth month after death.

Section 84-4920: Provides that the amount of tax due under any return shall be determined within three years after the return was made. The Board has never construed this language to constitute a statute of limitation. Section 275 (a) of the Internal Revenue Code, reads as follows:

"The amount of tax imposed by this chapter shall be assessed within three years after the return is filed, and no proceedings in court without assessment for the collection of such tax shall be begun after the expiration of such period." It will be noted that the state law omits the prohibition clause contained above. Most, if not all general statutes of limitation in the Montana Code contain a prohibition clause. A statute of limitation reduces the revenue. It discriminates against the taxpayer who always files a correct return. The Board takes the position that the Legislature would have been more specific if they had intended

this language to constitute a statute of limitation. Only a relatively few taxpayers would benefit from such a statute.

There is sufficient demand for a clarification that some action should be taken.

**Net Proceeds of Mines:** Section 84-5404. Several oil and gas operators have claimed deductions for the cost of leases purchased, with or without equipment in place, under Section 84-5404. The claims have been disallowed by this department as deductions not contemplated in the law. Allowance of such claims could conceivably eliminate a large number of net proceeds assessments. We recommend the section be amended to definitely provide that such deductions may be not allowed.

**Premium or Bonus Payments—**Under a decision of the Montana Supreme Court, premium or bonus payments received by mine operators as an inducement to increase production may not be considered a part of the gross yield or value of production in computing net proceeds. We recommend that the law be amended so as to specifically define "gross yield or value" as the entire amount received by the operator from his mining operations including premium or bonus payments.

**Production Credit Associations:** We have special laws providing for the taxation of banks, building and loan associations and insurance companies. These all deal with the assessment of moneyed capital and solvent credits. We recommend a similar law to be enacted providing for the assessment and taxation of production credit associations.

**Taxation of Interstate Aircraft:** Montana has no law providing for taxation of aircraft engaged in interstate commerce. A bill intended to remedy this omission was killed in the house last session.

We recommend that the enactment of the bill be given further consideration.

**Section 84-4202:** This section relates to the levy to be used in computing unsecured personal property taxes. It apparently conflicts with the provisions of Section 84-4209. We recommend that it be amended to conform to Section 84-4209.

**Section 84-416:** This section relates to the assessment of personal property situated in a county other than that of the owner of such property. It was enacted in 1895. It is ambiguous, obsolete and apparently conflicts with the provisions of Section 84-4209 enacted in 1933. We recommend that Section 84-416 be repealed.

**Oil Production License Tax:** Our present law imposes a tax of two per cent of gross value of production for the privilege of engaging in the business of producing oil. It has been held that premium or bonus payments may not be included in the value of production in computing the tax.

The law should be amended so as to include in the taxable gross value any and all such premium or bonus payments received by producers.

**Phosphate Rock and Vermiculite:** We impose license or occupation taxes for the privilege of engaging in the business of producing coal, oil, cement, plaster and metals. We recommend that similar laws imposing such taxes on producers of phosphate rock and vermiculite be enacted.

**Trade Stimulators:** We recommend that the act be amended to permit counties to retain a percentage of receipts on sale of stamps to cover cost of sale.

**Inheritance Tax:** Section 91-1401 of the Revised Codes of Montana of 1947, with respect to probate proceedings, should be amended to require application for letters within six months after death. This would force into the open many estates that are now dormant and which are not brought to the attention of the Board for inheritance tax purposes. Some estates are quite large and the assets are reported to be disappearing.

Since our reciprocity law was passed in 1945, most of our non-resident consents for transfer have been issued without collecting any tax. We recommend that a \$2.00 fee be imposed on all such transfers.

Section 91-4405 of the Revised Codes of Montana of 1947 should be amended to provide that inheritance taxes be imposed upon the fractional interest transferred, irrespective of original ownership or contribution.

Section 91-4421 of the Revised Codes of Montana of 1947 might be amended or a new statute enacted, that would apply to residents as well as non-residents with respect to bank accounts and safety deposit boxes.

A bank should be prohibited from turning over any bank accounts or other money in which a decedent had an interest at the time of death unless the bank withheld a sufficient amount to pay the inheritance tax. The bank should also be prohibited from permitting anyone to enter or remove contents of a safety deposit box, whether individually or jointly held, until an agent of the Board inspected such contents. The bank should also be made liable for any loss of tax by reason of any false or fraudulent report by the bank to this Board.

Section 91-4421 (3) of the Revised Codes of Montana of 1947, with reference to estates partly within and partly without the State of Montana, and the exemptions and deductions allowed, should be amended by limiting such pro-rated exemptions and deductions to estates within the United States of America.

Section 91-4439 of the Revised Codes of Montana of 1947 should be amended to permit a reappraisal within two years in case of fraud.

Section 91-4449 of the Revised Codes of Montana of 1947 should be amended to specifically require the Clerk of the District Court to submit the 2-D reports to the Board. We have difficulty in getting these reports from some of the counties with the result that the inheritance tax department has no information that some estates are lying dormant for several years.

We recommend that the Board be given jurisdiction to determine inheritance taxes in small estates not requiring probate proceedings and which do not involve real property.

We recommend that Sec. 91-4430, R. C. M. 1947, as amended by Chapter 80, Laws of 1949, be amended to clarify the matter of notice of hearing.

**Cigarette License Tax:** We recommend that the law be amended to require annual licenses only from wholesalers who should affix all stamps. The wholesaler should be bonded and licenses subject to revocation upon violation of the law.

**Coal Production License Tax:** Section 84-1302 of the Revised Codes of Montana of 1947 provides for an annual exemption of 50,000 tons in computing coal license taxes. We recommend that this exemption be reduced to 1,000 tons and that it be restricted to the particular mine or mines operated rather than to the individual operators.

**Gasoline License Tax Law:** Section 84-1818 of the Revised Codes of Montana of 1947, as amended by Chapter 198, Laws of 1949, should be amended to clarify the meaning of the word "use," to make certain that claims for refund will not be made for gasoline spilled, destroyed by fire, or stolen.

Section 84-1802 of the Revised Codes of Montana of 1947 provides for a deduction of two per cent (2%) for evaporation and other loss in computing the gasoline license tax. Experience has convinced us that this deduction is excessive. We recommend the law be amended to provide for a deduction of three-fourths of one per cent for evaporation only, and a new provision or a new law be enacted to take care of losses from other causes.

Dealers are now required to file reports not later than fifteen (15) days after the end of each calendar month. This does not give sufficient time to prepare such reports. We recommend that they be required to file not later than the twentieth day of each month.

Users of diesel and similar fuel are required to obtain permits from the State Board of Equalization. Proper identification of vehicles using such fuel would facilitate administration of the law. We recommend that all such vehicles be required to carry and display such identification as the State Board of Equalization may deem necessary and prescribe.

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**Commercial busses and trucks:** Commercial busses and trucks now pay a tax of  $\frac{1}{2}$  of 1 per cent of gross receipts for the privilege of using the highways. The law is administered by the Railroad and Public Service Commission. A reasonable tax of 5 per cent of gross would bring in a minimum of one million dollars annually. Many states impose the tax on a ton and passenger-mile basis. Others base the tax upon gross receipts. From an administrative standpoint the gross receipts tax is much to be preferred. It is more simple to administer; easier to verify and, since gross receipts bear a direct relation to the weight of shipments and length of haul, falls with the same incidence on damage to roads as the more complex ton mileage method of taxation.



### SUMMARY OF ROUTINE ACTIVITIES

The activities of the State Board of Equalization are so extensive and varied in scope that an outline only can be given here. The work falls naturally into three broad divisions:

- (1) General supervision of the administration of all state tax laws.
- (2) Assessment of railroads, power lines and other property extending into or through more than one county in the state.
- (3) Assessment and collection of license, income and inheritance taxes.

In the exercise of its general supervisory powers over the administration of assessment, tax and revenue laws of the state, the Board prescribes rules and regulations governing county officials in the performance of their duties, prepares and prescribes uniform forms for the use and assistance of such officials, conducts hearings on appeal and on its own motion, advises, directs and assists municipal tax officials, collects and compiles information from administrators within the state and from state departments of other states, and performs a multitude of duties which naturally devolve upon it in connection with this phase of the work.

#### Property Assessments

The taxable value of railroads, power lines, natural gas lines, telephone and telegraph lines, oil pipe lines and other properties assessed by the Board approximates 28 per cent of the entire state taxable valuation. These assessments require consideration of stock and bond values, past and present net earnings, future prospects, present condition, and numerous other factors reflecting the actual value of the properties assessed. Forty-seven such assessments, aggregating more than three hundred million dollars, were made in 1950.

#### The Following License Taxes Are Administered by the State Board of Equalization:

Gasoline License Tax	Contractors License Tax
Oil Production Tax	Electrical Energy Tax
Cement and Plaster License Tax	Natural Gas Tax
Coal License Tax	Telegraph Company Tax
Carbon Black License Tax	Chain Stores License Tax
Metal Mines License Tax	Telephone License Tax
Sleeping Car Tax	Theater License Tax
Corporation License Tax	*Slot Machine License Tax
Freight Line Tax	Trade Stimulator
Inheritance Tax	Cigaret Tax and License
Personal Income Tax	

NOTE: \*Invalidated by Supreme Court, June 30, 1950.



**LEGAL DEPARTMENT**

Mr. H. O. Vralsted has continued to serve as Tax Counsel for the Board. Because of the complexities inherent in tax laws, a special knowledge thereon is necessary to a proper understanding of such laws and the administration thereof.

The duties of this department have grown in volume to such extent as to require the services of an assistant tax counsel. Mr. Daniel J. Sullivan of Butte was appointed August 1, 1950. He is a graduate of the University of Montana, law department, and admitted to practice in September, 1949. He took a post graduate course in taxation at New York University, graduating in June, 1950.

The importance and value of this department has been demonstrated repeatedly. Aside from numerous daily legal problems which arise in the several departments of this Board, all of which are resolved by the legal department, the State of Montana has been directly benefited by substantial sums of money due on taxes in excess of amounts reported. To illustrate, such include approximately \$15,000 under the increased gasoline license tax law but covering a period not satisfactorily covered by the statutes. Increased amounts are collected on income taxes and corporation license taxes, as well as inheritance taxes.

In one estate the gross assessed value was increased by more than \$33,000 and the amount of inheritance tax thereon was increased by \$1,600. The total of such increased amounts collected as a result of the services of this department amounts to a great many thousands of dollars during the biennium.

In our previous biennial report mention was made of the Estate of Augusta Kohrs, Deceased, then pending on appeal to the Supreme Court of Montana. It involved a disputed tax of approximately \$38,500 over and above the amount determined by the District Court. This Board claimed the additional amount of \$38,500 and its views were sustained by the Supreme Court. The appellate court also sustained the position of this Board in the Estate of Clara Bullard Brown, Deceased, but adverse rulings were handed down in the Estates of Carrie Sebree and Elsie Kuhr, decedents.

### **Field Supervisor**

This position was created in 1939 to meet the need for a liason man to co-ordinate the work of the various county taxing officials, and establish closer relationship between such officials and the State Board. Mr. Otto Wagnild, long-time assessor of Teton County, was chosen for the position and has been employed in that capacity since that time.

The Supervisor, whose time at first was devoted largely to assisting and advising county tax officials in the discharge of their duties, now performs many other services. He sees that all assessments, including railroad and utility assessments made by the State Board, are properly entered on the county rolls and correctly classified, and that county reports to the State Board of Equalization are properly prepared. He investigates all appeals and assists the Board in conducting the hearings thereon.

The Supervisor, on request, consults with Boards of County Commissioners, County Assessors and taxpayers relative to the reclassification of lands and reappraisal of all improvements, and assists in the initiation of such projects.

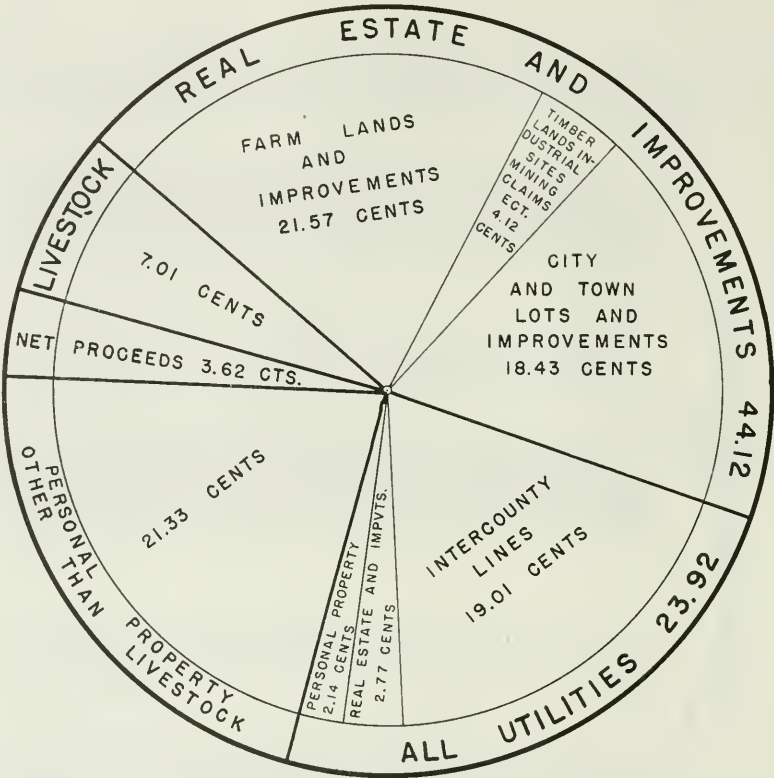
The Supervisor makes special investigations for the Inheritance Tax division, resulting in increased valuation and consequent taxes in a great number of cases, and confirmation of submitted values in others. Such investigations greatly facilitate the work of the Inheritance Tax division.

REPORT OF STATE BOARD OF EQUALIZATION

TAXABLE VALUATIONS—1923-1950

YEAR	FARM LANDS			LIVESTOCK			UTILITIES			ALL OTHER PROPERTY			TOTAL ALL PROPERTY		
	Taxable Valuation	Ratio to 1923 (%)		Taxable Valuation	Ratio to 1923 (%)		Taxable Valuation	Ratio to 1923 (%)		Taxable Valuation	Ratio to 1923 (%)		Taxable Valuation	Ratio to 1923 (%)	
1923	\$162,939,399	100.00		\$19,596,227	100.00		\$113,608,020	100.00		\$170,496,106	100.00		\$466,639,752	100.00	
1924	150,635,510	92.45		17,851,739	91.10		112,533,901	99.05		160,253,613	93.99		441,274,763	94.56	
1925	145,013,370	89.00		18,742,265	95.64		110,630,766	97.38		155,558,984	91.24		429,945,385	92.14	
1926	142,376,621	87.38		22,223,076	113.40		108,839,234	95.80		162,071,228	95.06		435,510,159	93.33	
1927	141,064,690	86.57		20,694,431	105.61		109,348,431	96.25		161,436,374	94.69		432,544,107	92.69	
1928	140,305,099	86.09		23,001,104	117.38		111,229,187	97.91		153,845,819	90.24		428,381,209	91.80	
1929	140,273,791	86.09		25,262,199	128.91		113,859,060	100.22		163,687,766	96.01		443,082,816	94.95	
1930	138,582,560	85.05		23,408,359	119.45		119,773,491	105.43		171,316,138	100.48		453,080,548	97.09	
1931	121,302,142	74.45		18,552,104	94.67		119,156,899	104.88		151,623,466	88.93		410,634,611	88.00	
1932	109,837,373	67.41		12,820,744	65.42		115,267,743	101.46		137,357,586	80.55		375,283,446	80.42	
1933	98,537,150	60.47		12,759,984	65.11		105,752,255	93.09		125,098,380	73.36		342,147,769	73.32	
1934	96,864,927	59.45		15,029,658	76.70		101,139,706	89.03		121,843,729	71.46		334,878,020	71.76	
1935	92,540,160	56.79		14,461,842	73.80		101,030,483	88.93		122,915,500	72.08		330,947,985	70.92	
1936	89,418,104	54.88		15,493,687	79.06		97,679,731	85.98		131,423,365	77.07		334,014,887	71.58	
1937	76,783,816	47.12		12,564,133	64.12		98,577,555	86.77		136,113,468	79.82		324,038,972	69.44	
1938	76,724,826	47.09		11,662,600	59.51		96,375,143	84.83		144,307,811	84.64		329,070,380	70.52	
1939	74,980,466	46.02		12,930,379	65.98		94,025,375	82.76		133,427,061	78.26		315,363,281	67.58	
1940	72,818,303	44.69		14,854,878	75.80		94,406,327	83.10		137,975,505	80.93		320,055,013	68.59	
1941	72,318,922	44.38		18,302,595	93.40		94,647,587	83.31		145,200,859	85.16		330,470,033	70.82	
1942	72,884,893	44.72		22,796,841	116.33		94,813,601	83.46		148,065,279	86.84		338,560,614	72.55	
1943	73,259,103	44.96		27,520,985	140.44		97,647,900	85.95		146,420,265	85.88		344,848,253	73.90	
1944	74,317,408	45.61		30,474,820	155.51		100,456,710	88.42		147,817,502	86.70		353,066,440	75.66	
1945	75,247,556	46.18		31,778,428	162.17		100,961,367	88.87		150,759,799	88.42		358,747,150	76.88	
1946	76,004,801	46.65		30,816,523	157.25		101,851,137	89.65		153,810,692	90.21		362,483,153	77.68	
1947	76,852,538	47.17		29,231,099	149.17		102,783,596	90.47		171,565,605	100.63		380,432,838	81.53	
1948	78,941,453	48.45		34,341,227	175.24		105,675,462	93.02		198,209,268	116.25		417,167,410	89.40	
1949	79,860,215	49.01		35,304,307	180.16		109,904,722	96.74		230,253,009	135.05		455,322,253	97.57	
1950	79,826,104	48.99		32,198,751	164.31		109,842,084	96.69		237,437,028	139.26		459,303,967	98.43	

THE 1950 TAX DOLLAR  
WHERE IT CAME FROM  
PROPERTY TAXES ONLY



THE PROPERTY TAX DOLLAR 1936 1944 1950

SOURCE

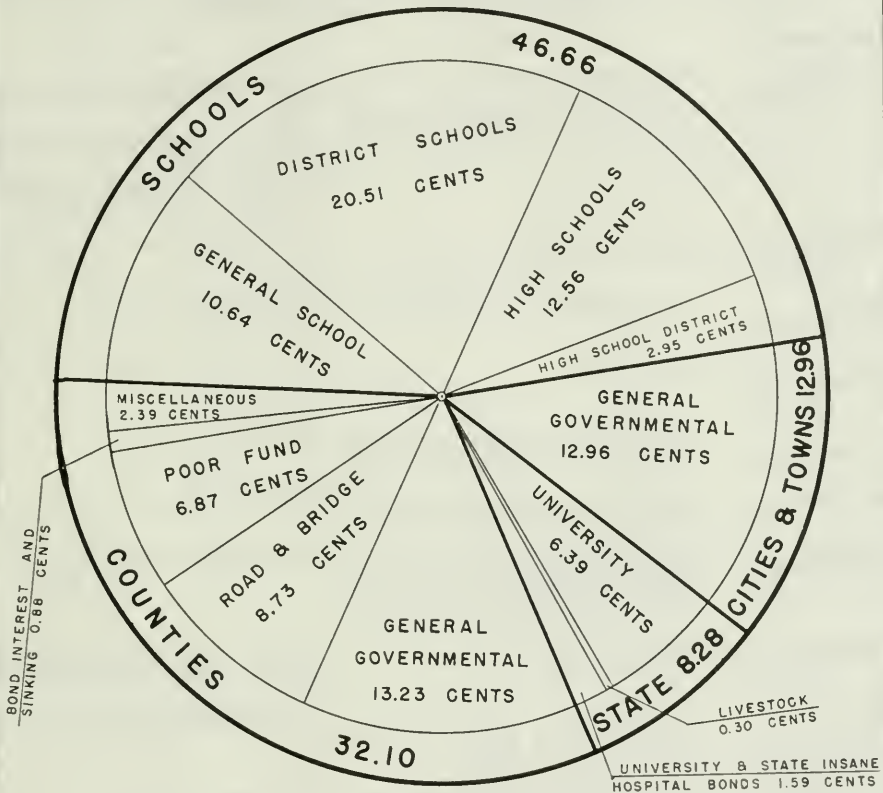
	1936	1944	1950
	CENTS	CENTS	CENTS
FARM LAND AND IMPROVEMENTS	30.83	25.03	21.57
OTHER REAL ESTATE AND IMPVTS.	4.69	4.36	4.12
CITY AND TOWN LOTS AND IMPVTS.	17.88	18.26	18.43
ALL REAL ESTATE AND IMPVTS.	53.40	47.65	44.12
PUBLIC UTILITIES	29.24	28.46	23.92
NET PROCEEDS OF MINES	2.94	2.63	3.62
LIVESTOCK	4.64	8.63	7.01
PERSONAL PROPERTY	9.78	12.63	21.33
	100.00	100.00	100.00

DISTRIBUTION

	1936	1944	1950
	CENTS	CENTS	CENTS
THE STATE	10.73	6.55	8.28
COUNTIES	36.55	34.40	32.10
CITIES AND TOWNS	12.49	14.07	12.96
SCHOOLS	40.23	44.98	46.66
	100.00	100.00	100.00

# THE 1950 TAX DOLLAR WHERE IT GOES

## PROPERTY TAXES ONLY



THIS TAX DOLLAR SHOWS THE DISTRIBUTION OF TAXES RAISED BY MILL LEVIES WHICH ARE APPLICABLE TO ALL PROPERTY WITH THE EXCEPTION OF HIGH SCHOOL DISTRICT TAXES AND LIVESTOCK TAXES. PER CAPITA TAXES, SPECIAL FIRE DISTRICT TAXES, DRAINAGE AND IRRIGATION DISTRICT, AND CITY AND TOWN SPECIAL IMPROVEMENT DISTRICT ASSESSMENTS, HAIL INSURANCE PREMIUMS AND MISCELLANEOUS LOCAL AND DISTRICT TAXES ARE ELIMINATED.



## REVENUES PAID INTO STATE TREASURY

## Sources from Which Derived and Distribution

<b>AD VALOREM TAX</b>		
1950	No Levy for State General Fund.	
(See Pages	6 mills for University Millage Fund.	
119-121)	1 mill for University Bond Interest and Sinking Fund.	
	1/2 mill for State Insane Hospital Bond Interest and Sinking Fund.	
<b>Levies applicable to livestock valuation only</b>		
	1 mill on sheep and 1 1/2 mill on other livestock for Livestock Commission.	
	1 1/2 mill on sheep and 1 mill on other livestock for Bounty.	
	1 1/2 mill on all livestock for Livestock Sanitary Board.	
<b>LICENSE TAXES:</b>	<b>Rate</b>	<b>Distribution</b>
Gasoline (See Pages 23, 50-52)	6c per gallon on gasoline refined and sold in the State. 6c per gallon on gasoline imported and sold, (2% deduction allowed for evaporation and other loss).	75% to State Highway Fund. 25% to Gasoline License Drawback Fund. If Drawback Fund is insufficient, State Treasurer shall transfer from State Highway Fund. At end of fiscal year all money in Drawback Fund shall be transferred to Highway Fund.
Oil Production (See Pages 23, 37)	2% of gross value.	All to General Fund.
Cement (See Pages 23, 37)	4c per barrel.	All to General Fund.
Plaster (See Pages 23, 37)	5c per ton.	All to General Fund.
Coal (See Pages 23, 36)	5c per ton on production over 50,000 tons annually, or on coal imported and sold.	All to General Fund.
Carbon Black	1/8 of 1c per pound of carbon black produced or manufactured in the state.	All to General Fund.
Metal Mines (See Pages 23, 34)	First \$100,000 gross value \$1.00. Next \$150,000 taxable at rate of 1/4%. Next \$150,000 taxable at rate of 1/2%. Next \$100,000 taxable at rate of 3/4%. All over \$500,000 taxable at rate 1%.	All to General Fund.
Corporations (See Pages 23, 31-33)	3% of net income. \$5.00 minimum tax.	75% to General Fund. 25% to Common School Equalization Fund.
Electric Energy Tax (See Pages 23, 43)	One per cent of gross income from sales of Electrical Energy.	All to General Fund.
Natural Gas (See Pages 23, 41)	3/8 of one cent per thousand cubic feet distributed in the State.	All to General Fund.
Telephone License (See Pages 23, 36)	1 1/4% gross intrastate income in excess of \$250 per quarter.	All to General Fund.
Moving Picture Theater License (See Pages 23, 27)	1 1/4% of gross proceeds in excess of \$3,000 per quarter.	All to General Fund.
Telegraph License (See Pages 23, 40)	2% of gross income from intrastate business.	All to General Fund.
Freight Line (See Pages 23, 42)	5% of gross income.	All to General Fund.
*Slot Machine (See Pages 23, 43)	\$200.00 annually in cities of over 10,000 population. \$100.00 annually in cities of less than 10,000 but more than 5,000 population. \$50.00 annually in towns or localities of less than 5,000 population.	All except \$10,000 which is provided for administration of the act, is deposited to the State General Fund.

\*Invalidated by Montana Supreme Court, June, 1950.

Chain Store (See Pages 23, 34-35)	Graduated from \$5.00 to \$200, depending upon number and type of stores owned.	All to General Fund.
Contractors (See Pages 23, 40)	Three Classes of Licenses: Class A \$200.00 Class B 100.00 Class C 10.00	All to General Fund.
Trade Stimulator (See Pages 23, 38-39)	3% of gross value of trade stimulators.	All to General Fund after expenses of administration of act are paid.
Cigaret License and Tax (See Pages 23, 30)	\$5.00 Retail License and \$15.00 Wholesale Licenses. 2c tax per package on cigarets.	All to General Fund after expenses of administration of act are paid.

## TAXES IN LIEU OF AD VALOREM TAXES:

	Rate	Distribution
Express Companies (See Pages 23, 42)	4% of gross earnings in state.	All to General Fund.
Sleeping Cars (See Pages 23, 42)	1½ % of value found by dividing value of capital stock by total car mileage on all railroads (to obtain value per car mile) then multiply value per car mile by total number of car miles in Montana.	All to General Fund.
Insurance Companies	Admission Fee, \$300.00. Fee for filing annual statement, \$25.00. 2½ % of first \$5,000 in premiums collected in state. 2% of additional premiums collected in state. ¼ of 1% of premiums of direct fire-writing companies.	All to General Fund.
	Rate	Distribution
Personal Income Tax (See Pages 23, 28-29)	Graduated from 1% to 4% on net income.	75% to General Fund. 25% to Common School Equalization Fund.
Inheritance Tax (See Pages 23, 26)		All credited to General Fund.
Person, Association or Corporation to Whom Transfer is Made.	Rate on First \$25,000 Less Exemptions	Rate on Next \$25,000      Rate on Next \$50,000      Rate on Balance
Widow .....	\$17,500	2%      4%      6%      8%
Husband .....	5,000	2%      4%      6%      8%
Lineal ancestor or descendant, adopted child or lineal issue of adopted child .....	2,000	2%      4%      6%      8%
Brother or sister or descendant, son's wife or husband of a daughter .....	500	4%      8%      12%      16%
Uncle, aunt or first cousin .....	None	6%      12%      18%      24%
Any other degree of consanguinity or a stranger in blood or a body politic or corporate except as below .....	None	8%      16%      24%      32%
Corporations or voluntary associations organized under laws of Montana solely for religious, charitable or educational purposes, who shall use the property transferred exclusively for purposes of their organization within the State of Montana. ....	All	
The State of Montana or any of its political subdivisions or institutions to be used for public purposes exclusively .....	All	

Motor Vehicle Registration

Dealers in Autos .....	\$30.00	Trailers and Semi-Trailers:		Proceeds to County Road Funds
Dealers in Motorcycles .....	15.00	Over 1,000 lbs. and not over		
Autos not over 2,850 lbs. ....	5.00	1 ton .....	\$ 2.00	
Autos over 2,850 lbs. ....	10.00	Over 1 ton and less than		
Electrics .....	10.00	2 ton capacity .....	15.00	
Motorcycles .....	2.00	Over 2 ton and less than 3		
Bicycles with motor attachment	1.00	ton capacity .....	20.00	
Tractors and/or trucks:		Over 3 ton and less than 4		
One ton capacity or under	5.00	ton capacity .....	25.00	
Over one ton and up to and		Over 4 tons and less than 5		
including one and one-half		ton capacity .....	30.00	
ton capacity .....	10.00	Over 5 ton capacity ; .....	200.00	
Over 1½ tons and up to and		Trailers owned by farmers and used		
including 2 ton capacity .....	22.50	in transportation of his own livestock		
Over 2 tons and less than		and his own farm produce, with a 5		
3 tons .....	37.50	ton capacity or more .....	5.00	
Over 3 tons and less than		Trailers, regardless of size or capacity,		
5 ton capacity .....	60.00	used exclusively in the transportation		
5 ton capacity and over .....	200.00	of the following: logs in the forest, oil		
Busses classed as trucks		and gas well machinery and bridge		
Dealers in Accessories .....	10.00	materials .....	15.00	
				All rates to be 25% higher for motor vehicles, trailers and semi-trailers when not equipped with pneumatic tires.
Motor Vehicle Use Tax	Administered by State Highway Commission.	95% to State Highway General Fund. 5% retained by counties.		
Montana Liquor Control Act	Liquor Profits: Distribution of net profits from liquor stores.	All to General Fund.		
Liquor License Tax	Retail Liquor licenses— \$100.00 to \$600.00.	All to General Fund.		
Liquor Excise Tax	50c per gallon or proportional part on all liquor sold.	All to General Fund.		
Beer License and Tax	Brewer .....	\$750.00	All to General Fund.	
	Wholesale .....	300.00		
	Retail .....	200.00		
	Club .....	50.00		
	Common Carrier .....	25.00		
	Fair Association .....	\$10.00 per day		
	Minimum Fee .....	25.00		
	Barrelage Tax .....	1.00		
	per barrel of 31 gallons.			

MISCELLANEOUS RECEIPTS:

	Distribution
5% of amount of Government Land Sales	To Permanent School Fund.
Timber Sales on State Lands	To Permanent School Fund and Com- mon School Interest and Income Fund.
Federal Oil Royalties	50% to Public School General Fund.
State Oil Royalties	50% to State Highway Fund. Various School Funds.

NOTE: The amount of all license taxes collected each fiscal year required to be deposited to the credit of the State General fund is set aside in a special fund in sufficient amount to pay interest and principal due and payable during the next following fiscal year upon the State Funding Bonds authorized under Chapter 10, Laws of Twenty-Third Legislative Assembly (1933).

NOTE: Principal revenues payable into the State Treasury, in addition to the foregoing, are col-  
lections of State officers and institutions, university fees, miscellaneous state licenses, and the State's  
portion of receipts from county licenses.

# LICENSE TAX ACCURALS AND COLLECTIONS 1946 to 1950 INCLUSIVE FISCAL YEARS ENDING JUNE 30

	1946	1947	1948	1949	1950	Total
Gasoline Dealers—Distributors .....	7,269,247	\$ 8,717,539	\$ 9,640,267	\$10,668,813	\$12,754,028	5-yr. Period
Inheritance Tax .....	252,940	404,714	639,688	439,177	421,966	\$49,049,894
Sleeping Car Companies .....	10,402	9,502	7,912	9,784	9,869	2,158,485
Express Companies .....	15,609	18,299	20,695	20,151	18,502	97,469
Freight Line Companies .....	38,913				115,197	93,256
Corporation License Tax .....	765,571	1,326,246	1,880,518	2,239,510	76,284	115,197
Metal Mines License Tax .....	263,392	208,778	374,695	473,639	1,647,421	7,859,266
Coal Dealers and Miners .....	194,945	150,551	134,780	127,506	432,471	1,752,975
Oil Production License Tax .....	211,514	264,822	401,838	422,205	115,337	723,119
Cement Dealers and Mfg. ....	24,136	33,067	37,895	38,512	418,873	1,719,252
Natural Gas Tax .....	82,820	90,844	96,207	102,113	54,467	188,077
Electric Energy .....	142,273	147,893	159,073	176,147	108,864	480,848
Telegraph License Tax .....	1,741	2,451	2,829	2,949	189,881	815,267
Individual Income Tax .....	1,588,122	2,283,608	3,096,003	4,125,325	11,979	11,949
Chain Store License .....	118,360	133,331	146,548	147,957	3,687,678	14,780,736
Contractors License .....	11,655	16,690	24,345	31,395	153,071	699,267
Telephone License Tax .....	58,673	67,646	74,380	85,236	39,676	123,761
Moving Picture License Tax .....	37,566	42,076	43,443	44,652	91,004	376,939
Railroad and Steamboat Ticket					47,059	214,796
Agents License .....	17	27	15	6		65
Slot Machine License .....	87,225	97,700	256,800	515,300	561,900	1,518,925
Trade Stimulator Tax .....		238,214	722,735	498,486	371,881	1,831,316
Cigarette License .....			27,490	4,625	4,870	36,985
Cigarette Tax .....			1,315,522	1,306,210	1,335,847	3,957,579
	\$ 11,175,121	\$14,253,998	\$19,103,678	\$21,479,698	\$22,542,928	\$88,555,423

(a) Tax payable monthly; Refund from the above amounts were made as follows:

1946	\$1,876,848	1947	\$2,422,206	1948	\$2,654,994	1950	\$2,842,364
(b)	Tax accrues and is payable at time of death.	(i)	Tax of 3% of gross value of trade stimulator.	(j)	Tax payable monthly.	(k)	Tax payable monthly.
(c)	Tax payable thirty (30) days after notice.	(l)	Tax payable annually.	(m)	Tax payable quarterly.	(n)	Wholesale license, permanent li-
(d)	Tax payable September 30th.	(o)	\$5.00 Retail license; \$15.00 Wholesale license, permanent li-	(p)	Tax payable quarterly.	(q)	Tax payable quarterly.
(e)	Tax payable November 30th.	(r)	Tax of 2c per package on cigarettes.				
(f)	Tax payable June 15th or ninety (90) days after close of the fiscal period.						
(g)	Tax payable quarterly.						
(h)	Tax payable semi-annually.						

COMPARISON OF ASSESSMENTS BY KINDS OF PROPERTY  
1939 and 1950

REAL ESTATE AND IMPROVEMENTS:	Assessed Value 1939	Assessed Value 1950	Increase or Decrease	Percent of Increase or Decrease
Irrigated Lands	\$ 48,770,643	\$ 51,735,012	\$ 2,964,369	6.07
Non-Irrigated Tillable Land	116,459,368	120,123,032	3,663,664	3.14
Grazing Land	83,156,462	93,536,835	10,380,373	12.48
State Lands	1,548,415	692,136	856,279*	55.30*
Improvements on Above Agricultural Land	43,386,063	64,204,279	20,818,216	47.98
Total All Farm Lands and Improvements	\$ 293,320,951	\$ 330,291,294	\$ 36,970,343	12.60
Timber Lands				
Unclassified Land	\$ 11,596,553	\$ 8,349,909	\$ 3,246,644*	28.00*
Industrial Sites	227,966	324,712	96,746	42.44
Improvements on Industrial Sites	1,927,293	1,656,874	270,419*	14.05*
Patented Mining Claims	27,048,906	41,811,160	14,762,254	54.58
Improvements on Mining Claims	3,351,947	1,262,697	89,250*	9.60*
Reserved Rights of Entry	3,384,572	3,636,718	252,146	7.45
City and Town Lots	531,984	909,079	477,095	110.44
Improvements on City and Town Lots	53,756,074	56,875,537	3,119,463	5.80
Total All Real Estate and Improvements	\$ 545,450,915	\$ 670,488,146	\$ 125,037,231	22.92
LIVESTOCK:				
Horses				
Cattle	\$ 5,475,466	\$ 3,247,942	\$ 2,227,524*	40.68*
Sheep	21,978,316	84,568,833	62,590,517	284.78
Swine	10,615,374	7,135,923	3,479,451*	32.78*
Other	400,807	1,004,435	603,628	151.85
	321,176	648,782	327,606	50.50
Total All Livestock	\$ 38,791,139	\$ 96,605,915	\$ 57,814,776	149.04



PERSONAL PROPERTY OTHER THAN LIVESTOCK:

Household Furniture, Apparel, Jewelry .....	\$ 17,485,266	\$ 37,681,717	\$ 20,196,451	115.51
Farm Machinery and Equipment .....	11,327,385	56,385,339	45,057,954	397.78
Machinery Other Than Farm, Mining or Manufacturing .....	2,667,936	10,473,703	7,805,767	292.58
Solvent Credits .....	20,641,032	43,555,940	22,914,908	111.02
Agricultural Products Not Classified as Merchandise .....	5,953,609	19,999,800	14,046,191	235.93
Goods, Wares and Merchandise .....	32,747,812	66,932,919	34,185,107	104.39
Furniture and Fixtures of Stores, Offices, Hotels, etc. ....	7,396,977	14,100,685	6,703,708	90.63
Manufacturing, Machinery, Fixtures, Supplies .....	9,520,879	21,968,590	12,447,711	130.74
Mining Machinery, Fixtures, Supplies .....	6,945,320	6,523,947	1,985,911	6.07*
Drilling Rigs, Oil Equipment, etc. ....	1,508,930	3,494,841	1,035,981	131.61
Bank Stock and Moneyed Capital .....	10,950,511	20,896,492	10,035,981	91.65
Aircraft .....	55,605	696,700	641,095	1,152.94
Motor Vehicles in Hands of Dealers .....	1,187,305	2,958,460	1,771,155	149.17
Motor Vehicles in Hands of Users .....	33,064,729	135,985,935	102,921,206	311.27
Telephone Lines, Local .....	29,210	22,882	6,328*	21.66*
All Other Personal Property .....	2,437,060	3,610,900	1,173,840	48.17
Total All Personal Property Other Than Livestock .....	\$ 163,919,566	\$ 445,288,850	\$281,369,284	171.65

OPERATING PROPERTY OF PUBLIC UTILITIES:

Real Estate and Improvements .....	\$ 40,158,867	\$ 42,380,960	\$ 2,222,093	5.53
Personal Property .....	32,149,495	44,123,868	11,974,373	32.25
Total Locally Assessed Property of Utilities .....	\$ 72,308,362	\$ 86,504,828	\$ 14,196,466	19.63
TOTAL ALL ASSESSMENTS By County Assessors .....	\$ 820,469,982	\$1,298,887,739	\$478,417,757	58.31

ALLOCATIONS OF UTILITY LINES By State Board of Equalization

NET PROCEEDS OF MINES By State Board of Equalization .....	\$ 187,767,097	\$ 226,331,409	\$ 38,564,312	20.54
	5,668,209	16,631,611	10,963,402	193.42
	\$1,013,905,288	\$1,541,850,759	\$527,945,471	52.07

NOTE: \* Indicates decrease.

**INHERITANCE TAX DEPARTMENT**

The Inheritance Tax collections for this biennial period amounted to \$861,143.28. Although this represents a decrease in the amount of tax collected, an increased checking program has been adopted by this department, which has produced marked results. It should also be noted that there were no unusually large estates during the past two years. The largest estates handled were as follows.

Dr. George A. Windsor, Park County,	Tax: .....	\$18,616.58
Arne Haugse, Cascade County,	Tax: .....	\$12,581.10
Catherine E. O'Connor, Park County,	Tax: .....	\$10,197.50
A partial payment was made in Augusta Kohrs, Lewis & Clark County, ,	Tax: .....	\$22,908.70

During the period attorneys and personal representatives submitted reports to the Board for audit involving 7,135 estates. In addition, the Board issued 4,359 consents to transfer shares of stock in Montana corporations, owned by non-resident decedents. The tax collected from such non-resident decedents amounted to \$13,035.49.

Total collections for the respective years of the biennium were as follows:

For the fiscal year ending June 30, 1949	\$439,176.91
For the fiscal year ending June 30, 1950	\$421,966.37

All Inheritance Tax collections are credited to the State General Fund.

On numerous occasions eastern attorneys and trust companies have expected to pay a fee for a consent to transfer stock in Montana corporations, owned by non-resident decedents. Since our reciprocity law passed in 1945, most of our consents have been issued without collecting any tax. If a two dollar (\$2.00) fee were imposed on all transfers, and this amount used for the administration of the Inheritance Tax Department, it would greatly help to cover the cost of printing, labor and services rendered.

Section 91-4405, R. C. M. 1947, with respect to joint tenancies should be clarified. If the tax were imposed upon one-half or other proper fraction, however acquired, and irrespective of contribution, it would avoid the present controversies.

The law should be amended with respect to decedents' estates so that petitions for probate of wills or for letters of administration must be made within six (6) months after death. In several instances, neither probate nor inheritance tax proceedings have been commenced until several years after death. We find that in the meantime much property has become lost destroyed, or has disappeared, to the detriment of the State of Montana.

We also find it would be advisable to amend the law with respect to jointly held safety deposit boxes and joint bank accounts; to prevent removal of the contents of such safety deposit boxes and such accounts in which a deceased person was interested until the contents and amounts have been inspected by this Board, and the proper record made to insure payment of the Inheritance Tax, if any is due.

**MOVING PICTURE THEATRE LICENSE TAX**

Chapter 33, Title 84, R. C. M. 1947, imposes a license tax for the privilege of operating moving picture theatres. The rate of tax is 1¼ % per quarter on income in excess of \$3,000.00 derived from the sale of moving picture theatre tickets. Chain theatre operators are allowed an exemption of only \$3,000.00 per quarter on the combined receipts of all theatres comprising a chain. Report and statement of receipts must be filed as soon as possible after the close of each quarter, and must be accompanied by an application for a renewal license covering the quarter next ensuing.

Tax accruals for the past biennium are as follows:

**FISCAL YEAR 1948-1949****INDIVIDUAL THEATRES:**

Third quarter, 1948 . . . . .	\$ 1,951.85
Fourth quarter, 1948 . . . . .	1,722.00
First quarter, 1949 . . . . .	1,505.38
Second quarter, 1949 . . . . .	2,209.23
<b>TOTAL</b> . . . . .	<b>\$ 7,388.46</b>

**CHAIN THEATRES:**

Third quarter, 1948 . . . . .	\$ 8,907.08
Fourth quarter, 1949 . . . . .	9,485.73
First quarter, 1949 . . . . .	9,598.86
Second quarter, 1949 . . . . .	9,272.29
<b>TOTAL</b> . . . . .	<b>\$37,263.96</b>

Total for fiscal year 1948—1949 . . . . . \$44,652.42

During the fiscal year 1948-1949 there were 87 individual theatres operating, of which 34 paid a tax and 53 were non-taxable. 23 Chains operated 71 theatres.

**FISCAL YEAR 1949-1950****INDIVIDUAL THEATRES:**

Third quarter, 1949 . . . . .	\$ 2,828.86
Fourth quarter, 1949 . . . . .	1,485.81
First quarter, 1950 . . . . .	1,406.07
Second quarter, 1950 . . . . .	2,598.19
<b>TOTAL</b> . . . . .	<b>\$ 8,318.93</b>

**CHAIN THEATRES:**

Third quarter, 1949 . . . . .	\$ 9,477.19
Fourth quarter, 1949 . . . . .	10,458.95
First quarter, 1950 . . . . .	9,458.45
Second quarter, 1950 . . . . .	9,345.03
<b>TOTAL</b> . . . . .	<b>\$38,739.62</b>

Total for fiscal year 1949-1950 . . . . . \$47,058.55

During the fiscal year 1949-1950 there were 91 individual theatres operating, of which 41 paid a tax and 50 were non-taxable. 28 Chains operated 90 Theatres.

All Moving Picture Theatre License taxes are distributed to the credit of the general fund.

## PERSONAL INCOME TAX

The following schedule constitutes a graphic picture of the economic changes which have taken place in Montana during the past sixteen years. It shows that in 1934 the collections were \$153,164.60 and that in 1950 collections were \$3,687,677.99. The total number of returns filed for the first year was 17,042 whereas 158,327 were filed in 1950.

Back tax collection records were first established in 1938 covering the year 1937. For that year the number of back tax returns filed was 2,332 and the amount collected was \$30,405.52. In 1950 the number of back tax returns filed was 13,037 and tax collected was \$302,206.74. The back tax returns filed increased five times whereas the increase in the amount of tax collected increased ten times.

The principal function of the Income Tax Department is to collect back taxes. Back taxes are of two types. One is the tax collected from those who filed no returns, which is called delinquent tax and the other is collecting additional tax because of errors made in returns, which are filed on time, and is called deficiency tax.

It is necessary to process all the 158,000 returns to find out which ones contain errors. This requires the services of auditors who are skilled in accounting and income tax law. This class of talent has been greatly in demand in recent years at wages in excess of that provided for in our budgets of the past. The work load has grown beyond the capacity of our present staff to perform.

The same class of skill is required in the canvass for delinquent returns for the reason that most all delinquent returns are prepared by our auditors.

More than 200,000 information returns are filed annually on Form 1-A by those who pay salaries, interest, rents, dividends or other fixed or determinable income, giving the name, address and amount paid to each. It is thus necessary to find out which ones have filed returns and which ones have not filed. The information returns for those who have filed must be compared with the return to determine whether the income reflected in the information return has been fully included. The remaining information returns constitute the major part of our delinquent projects.

Out of this list about 40,000 are selected as the ones which appear to be worth further expense in processing. About 10,000 will be productive. This process is an annual problem. It recurs year after year. These campaigns are never finished. They are over-lapping one year with the next. Constant vigilance and manpower is required to prevent a breakdown in the processing machine.

Of the 13,037 returns involving back tax collections of \$302,206.74 last year approximately 10,000 were delinquents picked up as the result of the efforts of the Income Tax Department and yielded approximately \$200,000.00.

It is well known that the penalties involved in these delinquent returns have influenced many other taxpayers to voluntarily file returns and others to be more careful in the preparation of returns filed.

The right to prosecute collections in other states is becoming more and more important. Many states adopting reciprocity laws giving other states access to their courts in the collection of tax.

Adequate office space and trained personnel will produce the maximum of revenue.

INCOME TAX CO

The Income	
Fiscal Year Ending June 30	Number of Taxable Returns Filed
1934 .....	10,222
1935 .....	12,469
1936 .....	16,498
1937 .....	18,016
1938 .....	23,223
1939 .....	24,717
1940 .....	32,651
1941 .....	36,362
1942 .....	43,108
1943 .....	50,114
1944 .....	56,367
1945 .....	60,449
1946 .....	61,914
1947 .....	75,314
1948 .....	88,401
1949 .....	108,957
1950 .....	114,173
TOTALS .....	832,955

1937	
Current Tax .....	\$ 468,263.73
Back Tax .....	25,557.51
	\$ 493,821.24

Year for Which Tax Was Due	1937
1933 .....	\$ 802.90
1934 .....	2,905.11
1935 .....	14,179.13
1936 .....	7,670.37
1937 .....	
1938 .....	
1939 .....	
1940 .....	
1941 .....	
1942 .....	
1943 .....	
1944 .....	
1945 .....	
1946 .....	
1947 .....	
1948 .....	
1949 .....	
Total Back Tax .....	\$ 25,557.51
Increase or Decrease .....	
Percentage .....	
Number of Returns on Which Back Tax was Collected .....	

No separate record was maintained



# **PERSONAL INCOME TAX** **INCOME TAX COLLECTIONS AND NUMBER OF RETURNS FILED FOR ALL YEARS ENDING JUNE 30, 1934 TO 1950**

The Income Tax Law Became Effective as of Jan. 1, 1933. The first returns were filed during Fiscal Year ending June 30, 1934.

Fiscal Year Ending June 30	Number of Taxable Returns Filed	Percent Increase	Number of Non-Taxable Returns Filed	Percent Increase or Decrease	Percent Increase or Decrease	Total Returns Filed	Percent Increase	Total Tax Collections	Percent Increase or Decrease	Percent Increase or Decrease
1934	10,222		6,820			17,042		\$ 153,164.60		
1935	12,469	22.47%	9,411	25.91%	38%	21,880	48.38%	284,387.69	131,223.09	86%
1936	16,498	40.29%	10,806	13.95%	15%	27,304	54.22%	380,437.99	96,050.30	34%
1937	18,016	5.18%	12,665	1.85%	17%	30,781	3.47%	493,821.24	113,383.25	30%
1938	23,223	29.27%	12,018	(6.47)%	(5)%	35,241	4.46%	501,807.55	7,986.31	1%
1939	24,717	1.49%	13,518	1.50%	12%	38,235	2.99%	434,694.67	(67,112.88)	(13)%
1940	32,651	7.93%	15,021	1.50%	11%	47,672	9.43%	543,168.45	108,473.78	25%
1941	36,362	3.71%	25,777	10.36%	71%	62,139	14.46%	659,017.57	115,849.12	21%
1942	43,108	6.74%	33,753	7.97%	31%	76,861	14.72%	856,330.58	197,313.01	30%
1943	50,114	7.00%	36,647	2.89%	9%	86,761	9.90%	1,201,603.02	345,272.44	40%
1944	56,367	6.25%	36,432	(2.15)%	(1)%	92,799	6.03%	1,346,900.68	145,297.66	12%
1945	60,449	4.08%	32,474	(3.958)	(11)%	92,923	1.24%	1,454,704.41	107,803.73	8%
1946	61,914	1.46%	32,747	2.73%	1%	94,661	1.73%	1,589,122.32	133,417.91	9%
1947	75,314	13.40%	32,190	(3.57)	(1.7)%	107,504	12.94%	2,283,607.96	695,485.44	44%
1948	88,401	13.08%	36,255	4.06%	13%	124,656	7.15%	3,096,002.89	812,394.93	36%
1949	108,957	20.55%	34,087	(2.168)	(6)%	143,044	13.88%	4,125,325.08	1,029,322.19	33%
1950	114,173	5.21%	44,154	10.06%	30%	158,327	5.28%	4,347,677.99	(437,647.99)	(11)%
<b>TOTALS</b>	<b>832,955</b>		<b>424,775</b>			<b>1,257,830</b>		<b>\$23,090,774.99</b>		

## **Breakdown of Current and Back Tax**

Collections for Fiscal Year ending June 30, 1937 to 1950 covering a 14-year period

	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950
Current Tax	\$ 468,263.73	\$ 471,402.03	\$ 388,222.08	\$ 474,467.46	\$ 609,729.12	\$ 810,642.94	\$ 1,126,958.72	\$ 1,275,972.83	\$ 1,390,999.63	\$ 1,459,034.33	\$ 2,179,612.51	\$ 2,912,325.52	\$ 3,901,883.46	\$ 3,385,471.25
Back Tax	25,557.51	30,405.52	46,472.59	68,700.99	49,288.45	45,687.64	74,644.30	70,907.85	63,704.78	129,087.99	103,995.45	183,677.37	223,441.62	302,206.74
	\$ 493,821.24	\$ 501,807.55	\$ 434,694.67	\$ 543,168.45	\$ 659,017.57	\$ 856,330.58	\$ 1,201,603.02	\$ 1,346,900.68	\$ 1,454,704.41	\$ 1,588,122.32	\$ 2,283,607.96	\$ 3,099,002.89	\$ 4,125,325.08	\$ 3,687,677.99

## **Details of Back Tax Collections**

Reflecting the year for which tax was due and the year in which collection was actually made.

Year for Which Tax Was Due	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	Totals
1933	\$ 802.90	\$ 342.28	\$ 344.71	\$ 175.68	\$ 15.33	\$ 28.20	\$ 235.08	\$ 46.90	\$ -	\$ 1.00	\$ -	\$ -	\$ -	\$ -	\$ 1,992.08
1934	2,905.11	4,204.16	1,633.64	2,427.22	615.96	494.28	344.47	23.70							12,648.54
1935	14,179.13	6,881.98	7,692.81	5,860.69	1,315.65	819.39	525.95	124.01	60.18	2.52				9.99	37,472.30
1936	7,670.37	13,965.34	14,490.95	15,836.53	6,994.97	1,229.97	1,409.40	639.21	108.74	254.24	1,700.27	3.43			64,303.42
1937		5,011.76	17,934.74	21,960.59	6,228.79	2,161.74	2,521.31	521.99	443.33	131.63	549.43	1,156.70	89.28		58,711.29
1938			4,375.74	18,653.72	10,345.03	4,781.19	2,643.24	3,333.10	813.34	127.55	1,607.60	78.61			46,836.76
1939				3,786.56	19,610.67	15,387.66	7,228.50	3,331.51	4,470.39	408.99	479.56	1,903.29	597.55	218.45	57,423.13
1940					4,162.05	13,972.66	15,520.20	14,989.78	6,926.13	6,036.41	784.24	1,145.57	1,093.04	173.14	64,803.22
1941						6,812.55	32,007.40	22,303.80	19,410.91	4,693.91	4,693.85	3,866.81	1,031.42	933.82	97,996.47
1942							12,208.75	18,452.36	12,040.35	48,833.90	12,914.49	11,030.50	3,027.76	2,579.55	121,087.65
1943								7,141.49	34,403.48	31,540.83	20,253.06	8,587.81	3,554.03		118,535.19
1944									6,376.92	24,279.17	23,680.45	49,942.61	25,936.75	12,990.49	143,206.39
1945										7,980.86	36,643.69	41,299.33	27,180.27	135,019.72	
1946											7,051.73	33,955.18	39,552.42	68,288.74	148,848.11
1947												20,472.09	65,776.24	63,573.07	149,821.40
1948													36,367.98	84,549.47	120,917.45
1949														38,155.68	38,155.68
<b>Total Back Tax</b>	<b>\$ 25,557.51</b>	<b>\$ 30,405.52</b>	<b>\$ 46,472.59</b>	<b>\$ 68,700.99</b>	<b>\$ 49,288.45</b>	<b>\$ 45,687.64</b>	<b>\$ 74,644.30</b>	<b>\$ 70,907.85</b>	<b>\$ 63,704.78</b>	<b>\$ 129,087.99</b>	<b>\$ 103,995.45</b>	<b>\$ 183,677.37</b>	<b>\$ 223,441.62</b>	<b>\$ 302,206.74</b>	<b>\$ 1,417,778.80</b>
<b>Increase or Decrease</b>		<b>\$ 4,848.01</b>	<b>\$ 16,067.07</b>	<b>\$ 22,228.40</b>	<b>\$ (19,412.54)</b>	<b>\$ (3,600.81)</b>	<b>\$ 28,956.66</b>	<b>\$ (3,736.45)</b>	<b>\$ (7,203.07)</b>	<b>\$ 65,383.21</b>	<b>\$ (25,092.54)</b>	<b>\$ 79,681.92</b>	<b>\$ 39,764.25</b>	<b>\$ 78,765.12</b>	
<b>Percentage</b>			53%	49%	(29%)	(8%)	63%	(5%)	(10%)	102%	(19%)	77%	22%	35%	
<b>Number of Returns on Which Back Tax was Collected</b>		2332	3,994	4,601	3,569	3,103	2,946	2,666	2,359	3,963	3,604	5,886	10,233	13,037	62,298

No separate record was maintained of back tax collections for 1937 or prior years.







**CIGARETTE LICENSE TAX LAW**

In 1947 the Montana State Legislature passed a Cigarette License Tax Law which is administered under the provisions of Chapter 56, Title 84, R. C. M. 1947.

This law imposes a tax of 2 cents on each package of cigarettes sold and consumed within the State. By posting a \$5,000.00 bond, cigarette dealers and distributors are allowed to use Meter Machines which imprint an insignia on each package of cigarettes, showing that the Montana Tax has been paid. A discount of 10% is allowed each purchaser of stamps or user of a Tax Meter Machine.

Both wholesalers and retailers are allowed to purchase stamps. Each wholesaler and retailer must have a license from this department for the purpose of selling cigarettes.

Licenses are issued on a permanent basis and must be returned for cancellation when the sale of cigarettes is discontinued. Fees are \$15.00 for a wholesale license and \$5.00 for a retail license.

All taxes collected are credited to the General Fund, after expenses of administration are deducted.

Cigarette Tax Collections are as follows:

**FISCAL YEAR July 1, 1948—June 30, 1949**

July, 1948	\$ 127,214.51
August, 1948	111,464.38
September, 1948	117,199.34
October, 1948	104,401.60
November, 1948	107,625.16
December, 1948	93,884.50
January, 1949	115,558.08
February, 1949	76,441.84
March, 1949	113,659.04
April, 1949	91,523.36
May, 1949	110,247.38
June, 1949	136,990.90
Collections Fiscal Year	
July 1, 1948—June 30, 1949	Total \$1,306,210.09

**FISCAL YEAR July 1, 1949—June 30, 1950**

July, 1949	\$ 118,587.48
August, 1949	128,337.54
September, 1949	126,252.28
October, 1949	107,464.86
November, 1949	109,083.58
December, 1949	94,833.46
January, 1950	114,824.86
February, 1950	91,081.88
March, 1950	102,071.40
April, 1950	118,117.00
May, 1950	103,149.60
June, 1950	122,043.30
Collections Fiscal Year	
July 1, 1949—June 30, 1950	Total \$1,335,847.24

**Cigarette License Collections:**

FISCAL YEAR July 1, 1948—June 30, 1949	\$ 4,625.00
FISCAL YEAR July 1, 1949—June 30, 1950	\$ 4,870.00



**CORPORATION LICENSE TAX DEPARTMENT**

**Introductory Statement.** The corporation license tax is imposed for the privilege of doing business in Montana in the year in which the tax is paid, and it is based upon the net income of the corporation for the preceding taxable year. The rate of tax is 3%. During the past biennium collections amounted to \$3,886,932. This is an increase of 21% over collections of the previous biennium. As of June 30, 1950, 6,007 corporations were required to file returns under this statute; approximately 78% being domestic corporations and 22% foreign corporations. Collections, however, are received in an inverse proportion, i e., foreign corporations paying approximately 60% of the total revenue and domestic corporations paying the remaining 40%.

**Results of Audit Program.** Additional deficiency assessments were rendered for the fiscal year ended June 30, 1950, after audit in a total of 722 cases. These deficiency assessments amounted to \$75,489.25 or an average of \$104.56 per audit. The cost of conducting this audit program amounted to 7c per deficiency dollar assessed.

Further extension of this audit program, particularly with regard to foreign corporations, is limited only by insufficient departmental funds. Of the above-mentioned deficiency assessments, none resulted from out-of-state field examination. To the extent that we have been unable to conduct these examinations, we have been forced to concentrate on and discriminate against Montana domestic corporations. It is our opinion that at the present time the largest number of erroneous returns are in this foreign corporation class. These returns should be corrected and deficiency assessments rendered where necessary. This, however, can only be done in each case after examination and conference in the home office of the foreign corporation. It is to be remembered that the most recent out-of-state field trip was over ten years ago. It is also to be remembered that this trip resulted in additional tax collections to the State of approximately \$1,100.00 for each day out of the state. The need for this program is urgent.

**Revenue Trends.** Collections under this statute have increased each biennium during the post-war period. The general high-level of corporate earnings, the increased number of corporations doing business, and the post-war reduction in Federal income taxes have been the principal causes of this steady increase. The converse of this situation portends to prevail. Federal income tax rates as applied to corporations have already been increased and the prospect of further increases—through the imposition of an excess profits tax or increased rates—seems certain. These federal taxes constitute an allowable deduction in determination of taxable income under our laws. Thus, to the extent that these taxes increase and will increase, our revenue will decrease. The severity of this revenue decrease is dependent upon future Federal fiscal policy, but it is now evident that there will be an appreciable revenue decrease. Remedy of this problem can be accomplished by an amendment disallowing this deduction for State tax purposes as was fully discussed in previous biennial reports.

**Legislative Recommendations.** Amendments deemed necessary for improved administration of this statute appear at page 9 of this Report under "Comments and Recommendations."

STATISTICAL INFORMATION

Statistics follow which show (1) the additional deficiency assessments resulting from field and office audits for the past ten fiscal years and (2) the classification of collections from the various types of business for the past four fiscal years.

ANALYSIS OF DEFICIENCY ASSESSMENTS

Fiscal Year Ending	Field Audits		Office Audits		Total Audits	
	No.	Amount	No.	Amount	No.	Amount
June 30, 1941 .....	111	\$ 49,653	41	\$ 2,297	152	\$ 51,950
June 30, 1942 .....	105	17,507	63	12,268	168	29,775
June 30, 1943 .....	132	21,850	102	11,688	234	33,538
June 30, 1944 .....	42	9,341	118	37,357	160	46,698
June 30, 1945 .....	28	12,790	95	20,925	123	33,715
June 30, 1946 .....	None	None	59	25,736	59	25,736
June 30, 1947 .....	36	6,784	106	20,794	142	27,578
June 30, 1948 .....	None	None	171	28,453	171	28,453
June 30, 1949 .....	39	3,555	174	13,221	213	16,776
June 30, 1950 .....	17	4,945	705	70,544	722	75,489
Total (10 years) .....	510	\$126,425	1,634	\$243,283	2,144	\$369,708
Yearly Average .....	51	\$ 12,643	163	\$ 24,328	214	\$ 36,971
Average per audit .....		\$247.90		\$ 148.89		\$ 172.44

# CLASSIFICATION OF CORPORATION LICENSE TAX COLLECTIONS

	Fiscal Year Ending June 30, 1947 No.	Fiscal Year Ending June 30, 1948 No.	Fiscal Year Ending June 30, 1949 No.	Fiscal Year Ending June 30, 1950 No.	Average Four Years Ending June 30, 1946 No.	Average Four Years Ending June 30, 1950 No.						
1. Amusements and Theatres	20	\$ 10,235	17	\$ 8,258	18	\$ 9,461	29	\$ 11,109	19	\$ 4,921	21	\$ 9,766
2. Bakers and Confectioners	14	8,325	15	7,117	16	9,665	18	11,247	14	6,321	16	9,089
3. Banks and Finance Companies	40	40,649	83	46,040	83	54,591	86	64,883	76	27,303	83	51,541
4. Beer, Liquor, Soft Drinks	14	12,821	29	13,808	14	6,741	18	11,425	15	11,917	19	11,199
5. Cement, Lime, Brick, Tile	7	18,051	10	19,881	11	21,219	12	21,393	4	7,309	10	20,136
6. Contractors	24	30,379	39	32,575	57	96,495	87	98,968	18	40,357	52	64,604
7. Creameries and Dairy Products	30	13,267	30	6,991	27	7,046	26	2,445	24	4,445	28	9,199
8. Druggists	25	5,647	32	9,089	23	9,969	24	11,668	26	5,395	26	9,093
9. Electrical Machinery and Supplies	16	4,621	31	14,500	31	17,230	37	9,317	10	1,582	29	11,417
10. Farming, and Livestock, Ranching	136	68,790	155	94,975	136	81,286	147	71,765	122	33,075	144	79,204
11. Flour and Sugar Manufacturing	11	34,985	12	90,913	12	44,788	11	50,413	10	28,416	15	55,275
12. Foundries and Machine Shops	14	4,789	18	10,145	20	12,955	14	6,402	19	8,070	17	9,089
13. Fruit and Produce	8	4,259	7	4,233	7	5,568	8	5,385	8	3,888	8	4,861
14. Furniture and Office Equipment	25	10,243	26	11,923	31	10,759	38	10,352	15	3,779	30	10,819
15. Garages, Auto Sales, and Supplies	120	77,604	151	115,127	169	143,245	165	79,571	89	20,785	151	103,887
16. General Merch., Clothing, Furn.	119	89,206	135	121,405	120	108,429	121	93,149	115	61,214	134	103,047
17. Grain Elevators and Seeds	48	13,370	48	24,505	55	12,099	42	10,599	49	11,005	47	15,143
18. Grocers	46	39,295	54	32,825	55	36,833	61	34,300	40	18,529	54	35,813
19. Hardware, Lumber, Coal, Imple.	154	110,185	168	176,833	182	207,000	173	113,351	130	43,442	144	151,842
20. Hotels, Restaurants, and Motels	20	10,874	20	6,003	24	19,507	27	13,388	17	4,524	23	12,493
21. Insurance-Life, Health, Accident	20	11,462	21	6,586	19	9,578	20	20,711	18	8,522	20	12,084
22. Insurance-Fire, Casualty, Indemnity	189	52,109	196	61,837	163	83,583	160	84,993	167	36,657	177	70,681
23. Laundries, Dry Cleaners	14	5,038	16	6,581	20	6,777	16	6,638	11	2,618	17	6,184
24. Loans, Investments, Abstracts	33	7,472	35	8,208	33	10,076	43	9,803	29	4,614	36	8,890
25. Light, Water, and Power	15	221,594	16	221,536	12	177,648	14	186,863	11	113,603	14	201,910
26. Logging, Lumber Manufacturing	15	39,374	18	78,949	23	73,084	19	51,606	9	17,310	19	60,753
27. Mining, Milling and Smelting	29	141,677	39	306,281	34	514,446	27	235,158	32	219,864	32	299,391
28. Oil-Gas Stations, Oil Supplies, Well	46	11,872	59	15,326	55	33,786	52	37,918	37	5,544	53	24,726
29. Oil-Gas Production, Pipe Lines, Refin.	26	49,751	99	85,355	94	109,786	76	52,738	66	46,529	74	74,408
30. Meat Packers, and Butchers	23	37,425	25	15,665	27	18,542	24	22,716	17	8,957	25	23,587
31. Plumbing and Heating	7	8,437	8	12,856	12	13,487	12	6,129	6	2,946	10	10,227
32. Railroads and Transportation	26	53,085	40	103,247	45	150,300	44	79,749	23	263,430	39	96,595
33. Real Estate, Insurance, Rentals	131	25,455	135	29,204	135	28,844	147	24,761	127	15,831	137	27,066
34. Stationers, Publishers, Paper	37	20,826	39	27,695	29	24,277	31	23,176	25	8,129	34	23,994
35. Transfer, Storage, Warehousing	10	1,764	14	4,777	13	4,310	11	2,990	10	1,864	12	3,460
Total	1,635	\$ 1,319,781	1,942	\$ 1,873,688	1,929	\$ 2,231,551	2,071	\$ 1,635,086	1,480	\$ 1,131,221	1,888	\$ 1,775,028
Minimum Tax Collections of \$5.00	1,293	6,465	1,366	6,830	1,592	7,960	2,467	12,335	1,404	7,020	1,680	8,398
Total Corp. License Tax Collections	2,928	\$ 1,326,246	3,308	\$ 1,880,518	3,521	\$ 2,239,511	4,538	\$ 1,647,421	2,884	\$ 1,138,241	3,568	\$ 1,773,426

**CHAIN STORE LICENSE TAX**

The Chain Store License Tax Law is administered under the provisions of Chapter 24, Title 84, R. C. M. 1947, which imposes a graduated license tax fee on all stores, depending on the kind and number of stores operated.

The Chain Store License Tax Law was first inaugurated in 1933. In 1937, a second Chain Store License Tax Law was passed and declared unconstitutional by the Supreme Court of the State of Montana, due to a faulty enacting clause.

The Law of 1937 was amended by the law of 1939 under which we now operate. All chain store license taxes are distributed to the credit of the general fund. After 1937 there was a substantial increase in the number of licenses issued and the fees collected until the outbreak of the war. During the war period the number of licenses issued and fees collected decreased on account of conditions imposed by the war. Since the close of the war a great number of new places of business have been established and consequently the Chain Store License Tax Fees have materially increased.

For the fiscal year beginning July 1, 1949 and ending June 30, 1950, an all time high of 11,720 store licenses of all classes were issued:

Store License Tax Fees are as follows:

**WHOLESALE STORES:**

Each store .....	\$ 38.00
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**RETAIL MERCANTILE ESTABLISHMENTS:**

One store .....	\$ 5.50
Two stores .....	56.00
Three stores .....	156.50
Four stores .....	307.00
Five stores .....	507.50
Each store in excess of five .....	200.50

Gasoline Filling Stations, Gasoline Distributing Plants, Grain Elevators, Lumber Yards and Hardware Stores:

One store .....	\$ 5.50
Two stores .....	13.50
Three stores .....	29.00
Four stores .....	52.00
Five stores .....	82.50
Six stores .....	120.50
Each store in excess of six .....	38.00

The foregoing fees include the application filing fee of 50 cents for EACH store. All store licenses expire on the 31st day of December of the year for which they are issued. Places of business opening after July 1st. of a calendar year may obtain a half year license by paying one half the license fee plus the regular filing fee of 50 cents. It is suggested that the half year license fee be eliminated from the law and the full year fee be paid regardless of the time of the year that the place of business is established.

## CHAIN STORE LICENSE TAX COLLECTIONS:

Fiscal Year July 1, 1948 to June 30, 1949 inclusive:

689 Full Year Wholesale Licenses at \$38.00 each	\$26,182.00
18 Half Year Wholesale Licenses at \$19.25 each	346.50

TOTAL

\$ 26,528.50

8,780 Full Year Individual Retail

Licenses at \$5.50 each	\$48,290.00
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414 Half Year Individual Retail

Licenses at \$3.00 each	1,242.00
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TOTAL

\$49,532.00

Less refunds on account of 27 duplicate or erroneous

Licenses	151.50
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NET

\$ 49,380.50

1,453 Full and Half Year Chain Store

Licenses at various fees	\$72,142.00
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Less refunds on account of 3 duplicate or erroneous

Licenses	94.00
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NET

\$ 72,048.00

NET COLLECTIONS FOR FISCAL YEAR

July 1, 1948 to June 30, 1949 inclusive	\$147,957.00
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Total Number Licenses issued (all classes)	11,354
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Fiscal Year July 1, 1949 to June 30, 1950 inclusive:

800 Full Year Wholesale Licenses at \$38.00 each	\$30,400.00
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17 Half Year Wholesale Licenses at \$19.25 each	327.25
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TOTAL

\$30,727.25

Less refunds on account of 2 duplicate or erroneous licenses 76.00

NET

\$ 30,651.25

9,128 Full Year Individual Retail

Licenses at \$5.50 each	\$50,204.00
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336 Half Year Individual Retail

Licenses at \$3.00 each	1,008.00
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TOTAL

\$51,212.00

Less refunds on account of duplicate or erroneous licenses 135.00

NET

\$ 51,077.00

1,439 Full and Half Year Chain Store Licenses at various fees	\$71,342.50
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NET COLLECTIONS FOR FISCAL YEAR:

July 1, 1949 to June 30, 1950 inclusive	\$153,070.75
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Total Number Licenses issued (all classes)	11,720
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**TELEPHONE LICENSE TAX**

Chapter 26, Title 84, R. C. M. 1947, imposes a license tax of 1¼ % per quarter on the gross income, less \$250.00 exemption from the operation of all telephone business transacted within the State, whether operated by an individual, corporation, partnership or co-operative association. Several of the telephone companies are not liable for a tax, due to the fact that they merely pay a monthly rental rate to the trunk company for connecting privileges and do not derive any income.

The tax is payable quarterly and must be paid within sixty days after the end of each quarter. Tax payments vary from a few dollars to as much as several thousands each quarter. By far the largest portion of the tax is paid by one company. All telephone license taxes are distributed to the credit of the general fund.

Tax accruals for the past biennium are as follows:

**FISCAL YEAR 1948-1949:**

Third quarter, 1948 .....	\$21,126.82
Fourth quarter, 1948 .....	21,049.21
First quarter, 1949 .....	20,897.82
Second quarter, 1949 .....	22,162.48
<b>Total fiscal year 1948-1949 .....</b>	<b>\$85,236.33</b>

**FISCAL YEAR 1949-1950:**

Third quarter, 1949 .....	\$22,775.12
Fourth quarter, 1949 .....	22,318.62
First quarter, 1950 .....	21,998.84
Second quarter, 1950 .....	23,911.86
<b>Total fiscal year 1949-1950 .....</b>	<b>\$91,004.44</b>

**COAL MINERS AND DEALERS LICENSE TAX**

Chapter 208 and 209 of the Revised Codes of Montana of 1935, enacted by the Legislature of 1921, provides for a license tax in an amount equal to 5 cents per ton on each ton of coal mined within the State, and an equal amount of each ton of coal shipped into and sold within the State. Chapter 200, Laws of 1939, effective March 17, 1939, amended the producers law to permit an annual exemption of 50,000 tons. Proceeds are credited to the state general fund.

**Coal License Taxes**

FROM PRODUCTION AND SALES DURING  
FISCAL YEAR—July 1, 1948 to June 30, 1949

	Tax Payable by producers	Tax Payable by Dealers	TOTAL
3rd quarter, 1948 .....	\$ 28,265.78	\$ 562.58	\$ 28,828.36
4th quarter, 1948 .....	31,945.76	330.55	32,276.31
1st quarter, 1949 .....	37,827.54	1,182.77	39,010.31
2nd quarter, 1949 .....	26,396.84	994.67	27,391.51
<b>Total .....</b>	<b>\$124,435.92</b>	<b>\$3,070.57</b>	<b>\$127,506.49</b>

FROM PRODUCTION AND SALES DURING  
FISCAL YEAR—July 1, 1949 to June 30, 1950

3rd quarter, 1949 .....	\$ 23,999.94	\$ 513.20	\$ 24,513.14
4th quarter, 1949 .....	30,697.24	383.76	31,081.00
1st quarter, 1950 .....	34,262.94	1,336.29	35,599.23
2nd quarter, 1950 .....	23,399.83	744.12	24,143.95
<b>Total .....</b>	<b>\$112,359.95</b>	<b>\$2,977.37</b>	<b>\$115,337.32</b>

**OIL PRODUCERS LICENSE TAX**

Chapter 217 of the Revised Codes of Montana of 1935, enacted by the Legislature of 1921, provided for a license tax in an amount equal to one per cent of the total gross value of all petroleum and other mineral crude oils produced within the state, the proceeds from this act to be deposited to the credit of the general fund of the state. The Legislature of 1923 amended the law, raising the tax to two per cent.

**Oil License Taxes**

FISCAL YEAR— July 1, 1948 to June 30, 1949	3rd Quarter 1948	4th Quarter 1948	1st Quarter 1949	2nd Quarter 1949	TOTAL
Kevin-Sunburst .....	\$ 18,510.53	\$ 20,122.69	\$ 18,364.13	\$ 21,788.16	\$ 78,785.51
Cat Creek .....	6,409.13	3,977.83	5,753.00	7,854.10	23,994.06
Pondera .....	2,042.75	5,295.13	2,246.41	6,393.88	15,978.17
Cut Bank .....	29,459.79	35,310.92	42,136.13	53,181.76	160,088.60
Elk Basin .....	31,168.10	30,483.83	27,216.91	29,724.74	118,593.58
All Others .....	5,088.48	6,328.75	5,242.36	8,105.34	24,764.93
	<u>\$ 92,678.78</u>	<u>\$101,519.15</u>	<u>\$100,958.94</u>	<u>\$127,047.98</u>	<u>\$422,204.85</u>

FISCAL YEAR— July 1, 1949 to June 30th, 1950					
Kevin-Sunburst .....	\$ 21,774.66	\$ 19,387.84	\$ 11,699.00	\$ 20,051.09	\$ 72,912.59
Cat Creek .....	5,742.82	5,202.01	5,026.05	11,660.40	27,631.28
Pondera .....	6,782.19	6,065.46	5,689.96	6,303.83	24,841.44
Cut Bank .....	48,338.03	46,663.24	38,907.27	43,999.26	177,907.80
Elk Basin .....	23,153.90	21,754.38	19,801.30	14,071.68	78,781.26
All Others .....	7,546.47	8,755.99	8,658.75	11,837.11	36,798.32
	<u>\$113,338.07</u>	<u>\$107,828.92</u>	<u>\$ 89,782.33</u>	<u>\$107,923.37</u>	<u>\$418,872.69</u>

**CEMENT AND PLASTER PRODUCERS AND DEALERS LICENSE TAX**

Chapter 12, Title 84, of the Revised Codes of Montana of 1947 provides for a license tax on cement, in an amount equal to 4 cents per barrel of three hundred and seventy-six pounds, and a license tax on cement plaster or gypsum in an amount equal to 5 cents per ton of two thousand pounds, on all cement, cement plaster or gypsum, manufactured within the state, and an equal amount on all cement, cement plaster, or gypsum imported for sale for use within the state. The license tax collected under the provisions of this act shall be deposited to the credit of the general fund of the state.

**Cement and Plaster License Taxes**

FISCAL YEAR— July 1, 1948 to June 30, 1949	Tax Payable by Dealer	Tax Payable by Mfrs.	TOTAL
3rd quarter, 1948 .....	\$ 108.86	\$ 9,751.12	\$ 9,859.98
4th quarter, 1948 .....	569.68	10,122.05	10,691.73
1st quarter, 1949 .....	1,195.70	7,454.87	8,650.57
2nd quarter, 1949 .....	182.73	9,127.78	9,310.51
	<u>\$ 2,056.97</u>	<u>\$ 36,455.82</u>	<u>\$ 38,512.79</u>

FISCAL YEAR— July 1, 1949 to June 30, 1950			
3rd quarter, 1949 .....	\$ 793.46	\$ 18,904.33	\$ 19,697.79
4th quarter, 1949 .....	543.76	11,953.26	12,497.02
1st quarter, 1950 .....	346.22	9,124.96	9,471.18
2nd quarter, 1950 .....	490.18	12,310.94	12,801.12
	<u>\$ 2,173.62</u>	<u>\$ 52,293.49</u>	<u>\$ 54,467.11</u>

**TRADE STIMULATORS LICENSE TAX LAW**

In 1947, the Montana State Legislature passed a Trade Stimulator License Tax Law which is administered under the provisions of Chapter 57, Title 84, R. C. M. 1947.

This law imposes a tax of 3% on the potential value of each trade stimulator exhibited. This includes punch boards, pull cards and similar devices that announce that an award will be made to a purchaser of a ticket, in terms of merchandise or other things of value.

Under the provisions of this law the County Treasurer of each County within the State is empowered to sell trade stimulator stamps and remit the proceeds of such sales to the State Board of Equalization at the end of each month, same to be deposited to the credit of the State General Fund. The sale of stamps is also made through the office of the State Board of Equalization.

Trade Stimulator Tax Collections are as follows:

FISCAL YEAR—July 1, 1948—June 30, 1949.

**Office Collections.**

July, 1948		\$ 872.88
August, 1948		793.80
September, 1948		1,056.00
October, 1948		603.60
November, 1948		777.09
December, 1948		690.60
January, 1949		137.49
February, 1949		220.50
March, 1949		181.26
April, 1949		468.00
May, 1949		179.10
June, 1949		252.00
Office Collections		
July 1, 1948—June 30, 1949	Total	\$ 6,232.32

**County Treasurers' Collections:**

July, 1948		\$ 41,226.00
August, 1948		43,057.11
September, 1948		49,316.34
October, 1948		45,262.89
November, 1948		60,046.71
December, 1948		38,124.42
January, 1949		37,393.11
February, 1949		33,612.35
March, 1949		38,156.74
April, 1949		33,138.73
May, 1949		31,276.02
June, 1949		30,264.51
County Treasurers' Collections		
July 1, 1948—June 30, 1949	Total	\$480,874.93

Total Collections Fiscal Year July 1, 1948—June 30, 1949 \$487,107.25

FISCAL YEAR—July 1, 1949—June 30, 1950.

**Office Collections.**

July, 1949	\$ 268.50	
August, 1949	270.00	
September, 1949	412.50	
October, 1949	287.49	
November, 1949	579.54	
December, 1949	120.00	
January, 1950	572.10	
February, 1950	465.90	
March, 1950	192.00	
April, 1950	168.75	
May, 1950	147.90	
June, 1950	265.50	
Office Collections		
July 1, 1949—June 30, 1950	Total	\$ 3,750.18

**County Treasurers' Collections.**

July, 1949	\$ 27,848.79	
August, 1949	30,130.80	
September, 1949	33,394.98	
October, 1949	36,709.50	
November, 1949	43,092.96	
December, 1949	24,969.87	
January, 1950	24,708.24	
February, 1950	26,776.59	
March, 1950	28,208.10	
April, 1950	28,359.21	
May, 1950	33,667.26	
June, 1950	24,083.22	
County Treasurers' Collections		
July 1, 1949—June 30, 1950	Total	\$361,949.52

Total collections Fiscal Year July 1, 1949—June 30, 1950 . . . . . \$365,699.70

**TELEGRAPH LICENSE TAX**

Under the provisions of Title 84, Chapter 23, Revised Codes of Montana, 1947, a license tax of two per cent of intrastate income is imposed upon the operators of telegraph lines for the privilege of engaging in such business. One company reported under this Act, and paid taxes which amounted to a total of \$2,948.93 during the fiscal year ended June 30, 1949, and \$1,978.97 during the fiscal year ended June 30, 1950.

**PUBLIC CONTRACTORS LICENSE**

Title 84, Chapter 35, Revised Codes of Montana, 1947, provides that all contractors who submit proposals to, or enter into contracts with the State of Montana or any of its political subdivisions must procure a license from the State of Montana whenever the value of such bids or contracts exceed \$1,000.00. The law authorizes the issuance of three classes of license, depending on the value of the contract as follows:

Class A—Amount of Contract, unlimited, fee \$200.00.

Class B—Amount of Contract, limited to \$50,000.00, fee \$100.00.

Class C—Amount of Contract, limited to \$25,000.00, fee \$10.00.

Licensees may secure a renewal of their licenses in each successive calendar year by payment of 50 per cent of the fee for the original license, provided application for renewal is made on or before the first day of March of said successive calendar year.

All money collected under the provisions of Chapter 35 is deposited to the credit of the General Fund.

**Public Contractors License Fees Collected by State Board of Equalization****1949:**

	Class of Licenses	Number of Licenses	Amount
New Licenses	Class A	70	\$14,000
	Class B	39	3,900
	Class C	155	1,550
Renewals	Class A	121	12,100
	Class B	16	800
	Class C	139	695
		<hr/> 540	<hr/> \$33,045

**1950:**

New Licenses	Class A	73	\$14,600
	Class B	23	2,300
	Class C	171	1,710
Renewals	Class A	156	15,600
	Class B	32	1,600
	Class C	165	825
		<hr/> 620	<hr/> \$36,635



**NATURAL GAS DISTRIBUTORS TAX**

Under the provisions of Title 84, Chapter 21, Revised Codes of Montana, 1947, a license tax of  $\frac{3}{8}$  of one cent (1c) per thousand cubic feet is imposed upon distributors and exporters of natural gas for the privilege of distributing to consumers within the state and exporting through a pipe line for use outside the state.

The provision relating to exported gas was declared invalid by our Supreme Court in 1943. No taxes were ever collected under this provision.

All taxes collected under the provisions of this Act are credited to the General Fund of the state.

Eight (8) companies are reporting under this Act;

	Number of Thousand Cubic Feet	Amount of Tax Paid
FISCAL YEAR—July 1, 1948 to June 30, 1949:		
Third quarter, 1948 .....	3,615,493	\$ 13,558.09
Fourth quarter, 1948 .....	7,006,958	26,276.08
First quarter, 1949 .....	10,939,221	41,022.09
Second quarter, 1949 .....	5,678,373	21,256.77
	<hr/> 27,240,045	<hr/> \$102,113.03

	Number of Thousand Cubic Feet	Amount of Tax Paid
FISCAL YEAR—July 1, 1949 to June 30, 1950:		
Third quarter, 1949 .....	3,733,549	\$ 14,000.83
Fourth quarter, 1949 .....	7,289,661	27,319.30
First quarter, 1950 .....	10,973,943	41,152.30
Second quarter, 1950 .....	7,037,889	26,392.09
	<hr/> 29,035,042	<hr/> \$108,864.52

**FREIGHT LINE TAX**

Chapter 137, Laws of 1949, effective July 1, 1949, provides that every freight line company shall pay annually a sum in the nature of a tax in the amount of five per cent of total gross earnings within the state. The declared intention is that the tax so computed shall not be greater than the amount that would be paid if the cars were taxed on an ad valorem basis. Proceeds are credited to the State General Fund.

Railroads withhold the amount of tax due from freight line companies operating in the state and remit direct to the State Board of Equalization. Opportunity is provided freight line companies to protest and recover back any tax they deem excessive.

Eight railroads reported gross earnings of \$1,525,671 by freight line companies operating within the state during the last six months of 1949 and paid tax thereon in the amount of \$76,283.56.

**SLEEPING CAR TAX**

Title 84, Chapter 23, Revised Codes of Montana, 1947, provides for a tax equal to 1½% of the value of property of sleeping car companies within the state. The law provides the manner of determining the valuation for assessment purposes. The board shall determine the value of the capital stock of such company invested or used in its business. It shall then divide the amount so obtained by the total car mileage on railroads over which the company did business to obtain the value per car mile, and shall then multiply the value per car mile thus obtained by the total number of car miles within the state. The result shall be taken and considered as the actual value of the property of such company subject to the tax in this state. All taxes collected under the provisions of this law are credited to the General Fund of the state.

	1949	1950
The Pullman Company	\$ 9,784.33	\$9,869.29

**EXPRESS COMPANY TAX**

Title 84, Chapter 17, Revised Codes of Montana, 1947, provides for a tax in an amount equal to four per cent (4%) of the gross receipts of each express company for business transacted within the state. All license taxes collected under the provisions of this Act are credited to the General Fund of the state.

	1949	1950
Railway Express Agency, Inc.	\$20,150.80	\$18,501.90

**ELECTRICAL ENERGY TAX**

Title 84, Chapter 16, Revised Codes of Montana, 1947, imposes a license tax of one per cent (1%) of gross receipts upon persons and corporations engaged in the business of generating electrical energy in the state.

The original law imposed a rate of  $\frac{5}{8}$  of one per cent (1%) of gross receipts. The rate was increased to one per cent (1%) by an act approved March 5, 1937.

All taxes collected under the provisions of this Act are credited to the General Fund of the state.

Twelve companies are licensed under the provisions of the law.

**FISCAL YEAR—July 1, 1948 to June 30, 1949:**

1948—	July	\$ 13,338.27
	August	14,008.19
	September	13,780.59
	October	13,259.99
	November	15,066.26
	December	14,522.42
1949—	January	15,701.17
	February	15,679.93
	March	15,530.92
	April	15,640.92
	May	15,040.62
	June	14,577.42
		<hr/>
		\$176,146.70

**FISCAL YEAR—July 1, 1949 to June 30, 1950:**

1949—	July	\$ 14,977.09
	August	14,773.57
	September	14,828.93
	October	15,090.59
	November	15,449.87
	December	16,482.87
1950—	January	16,356.80
	February	17,928.23
	March	16,373.37
	April	16,015.63
	May	16,018.82
	June	15,585.26
		<hr/>
		\$189,881.03

**\*SLOT MACHINE LICENSE LAW**

Chapter 142, Laws of 1945, permitted the operation of slot machines by religious, charitable, fraternal and nonprofit organizations upon payment of specified license fees. The schedule of fees was determined by population as follows:

Cities with a population of more than 10,000	\$200.00 per machine annually
Cities with a population of more than 5,000	\$100.00 per machine annually
Towns or localities with a population less than 5,000	\$ 50.00 per machine annually
Collections for the calendar year 1949	\$506,000.00
Collections for the calendar year 1950	\$499,050.00
Total number of machines licensed in 1949	6,514
Total number of machines licensed in 1950	6,218

NOTE: \*This law was declared invalid by the Montana Supreme Court, June, 1950.



**GASOLINE REFUND DEPARTMENT**

During 1948 the board decided to set up two departments, one to handle the gasoline refunds, the other the gasoline tax.

The refund law provides that a refund be paid on gasoline not consumed for propeling vehicles over public roads, providing certain conditions are met.

Ten years ago when refunds amounted to a little over one million dollars, the office space alocated and the force was sufficient. This last year the refunds were ust short of three million and a considerable portion of the claims were paid at the rate of five cents, from this it would seem that an extension of the department is advisable at this time to better determine the judification of the payment of the claims received.

The amount appropriated to the drawback fund for the biennium, the transfers to and from the highway fund for the biennium, the percentage of refunds to the tax collected and to the gasoline consumed, and the number of claims allowed and the claims presented are as follows:

	July 1, 1948 to June 30, 1949	July 1, 1949 to June 30, 1950
Amount appropriated which is 25% of tax collected .....	\$2,591,597.67	\$3,152,146.96
Refunds allowed and paid .....	2,654,994.51	2,842,364.48
Balance reverted to Highway Fund .....		309,782.48
Cancelled warrants .....	450.55	
Total Unexpended and Transferred to Highway Fund from Drawback Fund .....		309,782.48
Amount Transferred from Highway Fund to balance Drawback Fund .....	62,947.29	
Percentage of Refunds to Tax Collected .....	25.6116%	22.5431%
Percentage of Refund to Gasoline Consumed .....	24.8163%	21.8048%
Number of claims allowed .....	44,164	40,080
Number of claims presented .....	49,221	45,345



## GASOLINE LICENSE TAX DRAWBACKS

July 1, 1948 to June 30, 1949

	Amount Allowed	Agriculture	Lumbering	Mining*	Counties	Cities & Towns
Beaverhead .....	\$ 29,222.19	\$ 24,802.65	\$ 341.10	\$ 1,929.93	\$ 636.75	\$ 648.00
Big Horn .....	58,099.89	53,239.93	306.05	833.75	1,878.40	183.00
Blaine .....	57,379.05	54,367.17	-----	-----	1,023.50	97.20
Broadwater .....	20,402.24	18,325.00	476.07	1,094.17	284.05	-----
Carbon .....	45,848.15	42,422.15	43.00	535.20	1,458.34	318.35
Carter .....	16,030.40	14,795.47	52.85	-----	91.70	123.35
Cascade .....	91,311.56	67,850.78	137.75	1,761.07	2,852.10	4,734.03
Chouteau .....	116,242.96	114,308.72	-----	92.25	835.85	-----
Custer .....	31,370.21	27,600.45	-----	161.85	1,341.55	-----
Daniels .....	72,085.91	71,249.92	-----	22.50	-----	-----
Dawson .....	72,080.95	70,235.67	-----	-----	121.75	287.55
Deer Lodge .....	7,761.06	3,070.74	265.08	1,740.37	930.50	494.85
Fallon .....	45,774.39	43,634.03	-----	-----	497.75	-----
Fergus .....	92,411.82	84,776.04	705.05	1,413.55	2,862.81	696.60
Flathead .....	51,315.35	30,564.47	9,957.26	264.60	1,602.83	2,331.25
Gallatin .....	74,215.67	66,144.94	1,789.05	85.40	2,319.23	1,459.05
Garfield .....	23,198.81	23,070.42	-----	-----	76.15	-----
Glacier .....	30,589.55	24,767.33	110.90	123.00	590.75	125.00
Golden Valley .....	10,595.70	10,431.45	-----	-----	91.60	-----
Granite .....	8,229.72	5,011.25	1,033.85	1,351.57	475.01	-----
Hill .....	93,192.05	90,107.92	-----	34.00	228.55	883.85
Jefferson .....	11,057.40	8,937.25	256.10	977.25	570.25	-----
Judith Basin .....	37,156.00	36,604.53	-----	-----	128.00	8.25
Lake .....	39,006.64	31,026.31	2,381.98	17.40	1,576.00	237.22
Lewis and Clark .....	27,141.39	15,662.28	1,700.64	2,687.75	1,266.90	2,071.23
Liberty .....	40,781.25	40,630.33	-----	-----	-----	8.90
Lincoln .....	19,379.32	3,087.73	7,742.64	6,652.35	497.25	196.28
Madison .....	25,462.27	22,353.06	270.35	1,021.84	677.70	16.90
McCone .....	64,022.41	63,307.40	-----	43.25	244.45	-----
Meagher .....	6,474.98	5,000.75	694.92	-----	468.45	37.65
Mineral .....	3,721.75	763.45	2,115.00	584.00	123.50	-----
Missoula .....	31,182.34	14,427.95	5,626.67	700.05	2,363.45	1,407.61
Musselshell .....	14,297.56	12,841.44	722.45	367.75	-----	185.70
Park .....	27,943.50	24,214.81	186.40	1,162.65	145.00	527.00
Petroleum .....	7,904.90	5,867.80	-----	-----	117.25	-----
Phillips .....	57,787.37	53,899.72	43.25	143.75	1,039.80	27.45
Pondera .....	77,140.19	72,354.54	-----	171.10	2,524.50	180.95
Powder River .....	21,839.18	21,117.53	94.05	82.30	-----	-----
Powell .....	13,429.29	10,006.92	1,375.15	333.10	836.80	292.05
Prairie .....	19,318.57	18,800.00	-----	-----	349.15	-----
Ravalli .....	38,146.17	32,191.39	3,002.43	-----	1,548.25	94.50
Richland .....	104,141.47	100,782.60	-----	46.50	1,362.60	153.05
Roosevelt .....	109,188.11	106,782.00	-----	-----	1,176.26	-----
Rosebud .....	32,369.46	28,695.91	256.45	1,684.85	173.45	163.48
Sanders .....	15,820.87	8,575.80	4,383.39	165.75	1,698.73	44.40
Sheridan .....	99,478.01	96,801.91	-----	125.60	1,312.98	175.50
Silver Bow .....	11,129.59	863.86	317.20	2,157.04	1,553.74	2,451.35
Stillwater .....	38,803.10	37,252.85	27.00	114.45	983.20	-----
Sweet Grass .....	15,655.11	14,521.34	158.40	-----	525.33	76.50
Teton .....	82,777.49	79,109.19	323.00	-----	1,356.87	110.25
Toole .....	47,371.60	41,163.79	-----	-----	-----	558.65
Treasure .....	14,854.91	14,661.09	-----	-----	70.35	-----
Valley .....	104,160.55	98,720.27	-----	171.00	1,261.14	453.00
Wheatland .....	13,390.80	11,918.30	125.15	-----	148.15	-----
Wibaux .....	28,695.03	28,078.15	-----	-----	280.05	-----
Yellowstone .....	116,080.67	93,897.48	114.80	-----	2,010.45	3,827.92
***State Wide .....	190,527.63	-----	-----	-----	-----	-----
TOTAL .....	\$ 2,654,994.51	\$2,195,696.23	\$47,135.43	\$30,852.94	\$48,589.17	\$25,687.87
Number of claims approved from July 1, 1948 to June 30, 1949 .....	-----	-----	-----	-----	-----	44,164
Number of claims presented from July 1, 1948 to June 30, 1949 .....	-----	-----	-----	-----	-----	49,221

## GASOLINE LICENSE TAX DRAWBACKS

July 1, 1948 to June 30, 1949

School Districts	Railroads & Public Utilities	Aviation	Industries and Commercial	Domestic **	Contractors	Gas & Oil Production	Unclassified****
\$ 84.75	\$ -----	\$ 402.36	\$ 67.30	\$ -----	\$ 309.35	\$ -----	\$ -----
334.20	-----	57.76	973.30	87.85	173.40	-----	32.25
20.12	-----	536.16	407.05	70.55	740.10	-----	117.20
-----	-----	-----	-----	-----	222.95	-----	-----
164.30	84.60	191.32	412.29	37.00	181.60	-----	-----
-----	41.50	40.84	95.65	237.65	117.89	433.50	-----
548.28	-----	3,347.56	439.60	32.65	7,716.04	1,727.40	164.30
21.85	-----	631.04	214.50	-----	127.00	11.75	-----
76.45	-----	1,250.16	448.85	38.00	329.05	123.85	-----
402.95	-----	74.24	187.00	149.30	-----	-----	-----
-----	-----	847.88	186.60	101.40	28.80	-----	-----
271.30	807.05	149.72	140.25	-----	162.50	-----	-----
68.29	-----	44.32	183.30	42.25	264.85	1,006.70	32.90
98.36	-----	453.80	592.06	135.15	104.35	574.05	-----
220.41	53.50	1,194.40	797.45	860.95	2,566.64	10.25	891.34
-----	-----	923.12	419.45	58.15	242.95	-----	356.75
417.58	-----	52.24	-----	-----	-----	-----	-----
501.90	-----	933.40	1,648.42	120.70	891.70	776.45	-----
-----	-----	-----	43.00	-----	15.95	-----	13.70
-----	-----	14.52	66.20	43.65	110.52	-----	123.15
65.00	-----	192.88	58.60	49.50	1,335.80	203.70	32.25
-----	-----	-----	138.45	23.50	144.10	-----	10.50
29.08	-----	24.64	86.60	-----	202.00	72.90	-----
1,861.31	-----	394.60	345.87	616.30	242.30	-----	307.35
-----	-----	2,014.64	271.35	5.00	1,265.45	-----	196.15
-----	-----	38.52	82.50	-----	21.00	-----	-----
-----	-----	599.12	16.50	121.65	465.80	-----	-----
408.43	-----	171.44	182.30	89.50	254.50	-----	16.25
139.20	-----	165.76	73.40	48.95	-----	-----	-----
-----	30.25	61.96	181.00	-----	-----	-----	-----
117.80	-----	-----	10.00	-----	8.00	-----	-----
-----	74.30	3,331.40	1,544.91	306.80	1,322.45	-----	76.75
-----	-----	139.32	32.90	8.00	-----	-----	-----
-----	11.00	867.20	30.00	116.90	682.54	-----	-----
-----	-----	-----	27.35	11.25	-----	1,881.25	-----
-----	80.75	97.76	203.00	44.75	1,937.55	256.61	12.98
173.25	518.95	353.00	8.00	150.70	9.75	678.65	16.80
-----	-----	31.60	105.20	174.70	196.15	-----	37.65
189.42	-----	-----	77.30	16.00	302.55	-----	-----
-----	-----	67.12	25.15	77.15	-----	-----	-----
-----	-----	404.60	12.00	-----	893.00	-----	-----
58.05	-----	242.32	1,255.90	25.50	210.25	4.70	-----
272.90	-----	570.60	139.75	79.40	-----	139.20	28.00
450.95	-----	73.92	178.80	472.85	218.80	-----	-----
492.00	-----	195.20	80.25	85.05	100.30	-----	-----
231.45	-----	223.52	362.05	188.25	56.75	-----	-----
173.95	143.60	1,972.52	100.00	11.00	1,341.33	-----	44.00
72.71	-----	94.24	44.75	27.80	186.10	-----	-----
-----	-----	130.52	32.50	38.15	172.37	-----	-----
395.30	-----	331.52	205.55	272.40	636.25	-----	37.16
278.77	-----	441.80	327.25	10.25	455.75	4,089.59	45.75
-----	-----	24.32	-----	-----	99.15	-----	-----
80.95	78.80	852.76	735.83	741.30	1,042.50	2.75	20.25
-----	-----	262.40	265.70	-----	-----	671.10	-----
61.60	-----	46.08	154.15	-----	75.00	-----	-----
-----	24.25	2,502.24	1,436.62	21.17	12,062.34	176.65	6.75
-----	55,010.61	134,057.94	1,149.15	-----	-----	-----	309.93
\$ 8,782.86	\$56,959.16	\$162,122.30	\$17,302.90	\$5,849.02	\$40,245.47	\$12,841.05	\$2,930.11

\*Mining, Including Quartz, Placer, Coal Mining, Quarrying, Milling and Smelting.

\*\*Domestic: For use in home, such as cooking, heating and lighting.

\*\*\*State Wide: Gasoline consumed by companies and individuals operating in more than one county where it is impossible to allocate to any degree of accuracy the amount used in separate counties.

\*\*\*\*Unclassified: Refunds allowed for gasoline used in motor boats, ski lifts and other purposes which do not fall into any of the preceding classifications.

## REPORT OF STATE BOARD OF EQUALIZATION

## GASOLINE LICENSE TAX DRAWBACKS

July 1, 1949 to June 30, 1950

	Amount Allowed	Agriculture	Lumbering	Mining*	Counties	Cities & Towns
Beaverhead .....	\$ 32,480.70	\$ 29,196.46	\$ 51.00	\$ 1,791.38	\$ 210.78	\$ 389.80
Big Horn .....	63,970.72	57,943.97	431.40	129.92	1,826.25	370.52
Blaine .....	62,421.66	59,282.34	-----	-----	1,310.54	144.38
Broadwater .....	22,151.73	20,493.85	472.82	640.91	405.11	-----
Carbon .....	55,963.10	52,280.83	52.14	705.18	1,454.49	287.52
Carter .....	18,406.23	17,392.10	231.16	-----	-----	-----
Cascade .....	98,371.97	71,052.53	84.70	2,029.67	5,647.09	6,137.83
Chouteau .....	114,548.46	111,485.96	-----	71.60	1,440.85	-----
Custer .....	35,421.49	30,764.57	5.40	71.89	1,023.32	-----
Daniels .....	68,286.23	67,538.06	-----	-----	-----	-----
Dawson .....	69,180.92	67,073.20	-----	-----	58.40	366.17
Deer Lodge .....	8,749.90	4,168.60	212.64	1,837.66	1,077.40	834.29
Fallon .....	47,565.71	45,048.45	-----	-----	751.84	-----
Fergus .....	95,006.20	87,401.77	233.47	1,515.96	3,140.55	913.73
Flathead .....	58,919.21	34,913.28	10,828.68	417.95	2,920.32	2,056.22
Gallatin .....	82,850.11	72,886.51	1,479.90	1,060.43	2,007.43	2,736.76
Garfield .....	25,513.31	24,675.15	426.00	-----	153.36	-----
Glacier .....	33,431.50	28,167.51	39.96	-----	902.75	150.00
Golden Valley .....	42,510.69	36,389.27	-----	-----	405.30	-----
Granite .....	8,634.47	6,138.08	726.08	968.02	536.16	-----
Hill .....	97,518.22	93,957.83	-----	12.80	927.00	850.45
Jefferson .....	15,506.45	11,383.72	316.34	2,495.14	1,044.77	-----
Judith Basin .....	42,580.11	42,089.36	-----	-----	-----	41.80
Lake .....	42,510.69	36,389.27	1,464.11	166.09	2,375.25	288.11
Lewis and Clark .....	36,486.82	19,339.72	2,365.19	2,653.36	2,017.29	3,651.85
Liberty .....	44,801.87	44,542.51	-----	-----	-----	-----
Lincoln .....	18,734.04	4,406.15	7,533.61	6,088.14	-----	178.85
Madison .....	31,678.83	27,749.89	414.88	1,627.21	1,023.00	-----
McCone .....	62,824.67	62,158.12	-----	44.58	149.79	-----
Meagher .....	8,390.38	6,893.96	978.85	-----	195.60	21.95
Mineral .....	3,790.19	996.44	1,994.05	218.90	347.70	-----
Missoula .....	38,447.18	17,513.26	8,143.19	652.74	2,264.65	1,376.09
Musselshell .....	16,946.26	14,670.42	417.98	96.04	534.79	399.02
Park .....	30,653.27	24,893.89	368.45	1,575.21	323.00	613.36
Petroleum .....	7,628.97	6,496.22	-----	-----	175.62	-----
Phillips .....	58,154.12	52,706.82	-----	363.60	1,699.95	72.48
Pondera .....	78,032.86	74,219.21	-----	70.65	1,355.64	242.46
Powder River .....	27,217.93	26,581.76	139.56	55.27	-----	-----
Powell .....	15,597.99	11,826.62	504.74	841.05	866.55	424.41
Prairie .....	19,890.48	19,314.48	-----	-----	452.64	-----
Ravalli .....	43,387.60	37,444.50	3,881.15	-----	1,004.54	235.30
Richland .....	106,525.09	101,846.89	37.50	86.22	1,442.56	411.45
Roosevelt .....	105,238.70	102,803.29	-----	13.26	1,404.84	38.58
Rosebud .....	39,012.15	35,224.03	503.84	1,532.36	234.66	138.65
Sanders .....	21,082.42	10,812.32	4,578.46	667.14	1,757.13	21.41
Sheridan .....	96,813.89	93,997.05	-----	199.74	1,682.84	72.96
Silver Bow .....	14,514.60	1,610.81	299.75	2,777.51	1,696.21	3,194.70
Stillwater .....	42,605.92	40,491.67	45.30	13.49	1,158.69	-----
Sweet Grass .....	18,654.56	17,046.06	314.76	-----	566.00	85.90
Teton .....	88,295.16	83,539.06	85.26	198.09	1,049.86	141.00
Toole .....	50,041.59	44,509.16	-----	-----	-----	703.78
Treasure .....	18,389.15	18,062.91	-----	-----	99.86	-----
Valley .....	98,585.67	89,606.88	-----	94.35	1,784.40	452.42
Wheatland .....	15,733.30	14,802.46	128.10	-----	390.44	-----
Wibaux .....	27,396.19	26,701.93	-----	-----	438.21	-----
Yellowstone .....	135,345.90	106,141.60	368.00	64.56	4,050.82	6,921.26
***STATE WIDE .....	209,429.81	-----	-----	-----	-----	-----
TOTAL .....	\$2,842,364.48	\$2,322,023.20	\$50,158.42	\$33,848.07	\$59,786.24	\$34,965.46
Number of claims approved from July 1, 1949 to June 30, 1950 .....	-----	-----	-----	-----	-----	40,080
Number of claims received from July 1, 1949 to June 30, 1950 .....	-----	-----	-----	-----	-----	45,345

## GASOLINE LICENSE TAX DRAWBACKS

July 1, 1949 to June 30, 1950

School Districts	Railroads & Public Utilities	Aviation	Industries and Commercial	Domestic **	Contractors	Gas & Oil Production	Unclassified****
\$ 103.50	\$	\$ 381.72	\$ 23.05	\$ 19.50	\$ 313.51	\$	\$
711.39		839.85	1,016.77	10.75	689.90		
97.78		134.34	376.53	52.56	823.17		200.02
		13.64			125.40		
331.14	27.24	320.70	425.51	35.70	42.65		
	152.80	326.16	83.96	220.05			
732.81		2,227.80	601.47	21.43	7,684.11	2,076.93	75.60
265.98		596.94	409.23		277.90		
		1,170.41	1,117.38	65.10	1,203.42		
558.21		89.95	69.51	30.50			
260.58	42.72	656.26	267.18	181.47	274.94		
	377.21		242.10				
75.36		81.73	84.39	54.84	501.80	935.62	31.68
88.26		359.82	518.34	43.00	119.14	672.16	
330.63		940.79	929.02	727.22	3,731.56		1,123.54
558.71		583.83	427.50	97.61	538.57		472.86
11.45		117.10				130.25	
568.46		236.89	1,176.18	139.24	795.95	1,254.56	
		11.25	139.98			122.04	19.55
		78.07	89.10	6.00	33.92		59.04
55.44		268.82	170.83	46.44	991.67	236.94	
			3.00		239.48		24.00
117.13		37.50	253.08	3.90	32.30	5.04	
206.40		507.00	385.12	400.65	90.30		238.39
		1,640.48	441.92	34.02	4,010.23		332.76
		49.35	16.00		194.01		
		46.44	99.62	198.96	133.37		48.90
260.44		83.17	133.18	80.40	287.07		19.59
155.61		188.07	59.00	69.50			
	7.50	103.77	188.75				
143.76			21.50		67.84		
	194.32	4,267.15	1,191.49	301.13	2,440.68		102.48
93.06		34.93	45.03		171.08	483.91	
11.52		1,489.87	74.95	416.43	886.59		
			20.84		100.02	836.27	
	76.42	18.07	101.05	93.83	2,755.21	243.31	23.38
336.02	430.45	341.90	10.50	69.00	305.01	652.02	
		103.43	113.48	25.02	95.17		104.24
659.18		15.02	33.80	18.10	408.52		
		48.71	32.18	42.47			
		269.75	243.64		308.72		
133.34		320.54	1,570.29		658.00		18.30
290.46		442.50	25.50	9.05	211.22		
494.49		45.00	309.58	453.17	76.37		
502.42		157.52	70.05	104.48	2,411.49		
115.92		172.63	179.88	357.45	35.42		
155.96	88.71	1,793.80	385.27	13.00	2,498.88		
134.01		68.30	91.53	22.75	229.20	319.54	31.44
		213.31		15.18	241.63	171.72	
443.95		1,235.02	478.30	196.66	883.78		44.18
472.82		770.76	72.15	85.50	261.64	3,102.87	62.91
		45.54			180.84		
75.45		912.46	293.64	417.74	4,893.93		54.40
		89.61	322.69				
12.50		56.38	121.72		65.45		
356.00		4,614.13	1,790.61	17.81	10,500.56	461.52	59.03
	49,653.70	158,578.67	1,070.41				127.03
9,920.14	\$51,051.07	\$188,196.85	\$18,417.78	\$5,197.61	\$53,821.62	\$11,704.70	\$3,273.32

\*Mining, Including Quartz, Placer, Coal Mining, Quarrying, Milling and Smelting.

\*\*Domestic: For use in home, such as cooking, heating and lighting.

\*\*\*State Wide: Gasoline consumed by companies and individuals operating in more than one county where it is impossible to allocate to any degree of accuracy the amount used in separate counties.

\*\*\*\*Unclassified: Refunds allowed for gasoline used in motor boats, ski lifts and other purposes which do not fall into any of the preceding classifications.



## GASOLINE LICENSE LAW

Chapter 92, Laws of 1929, provides for a license tax equal in amount to five cents per gallon on all gasoline manufactured and sold within the state, and on all gasoline shipped into the state. Effective July 1, 1949, the gasoline tax was increased to six cents per gallon.

Seevnty-five per cent of the money derived from this license tax is credited to the State Highway Fund, one cent per gallon of all aviation gasoline to Aviation Fund and the remainder to the Gasoline License Drawback Fund. If Drawback fund is insufficient, State Treasurer shall transfer from Highway Fund. At end of fiscal year all money in Drawback Fund is transferred to Highway Fund.

FISCAL YEAR—	Refiners	Distributors and Dealers	TOTAL
July, 1948 to June, 1949			
1948—July .....	\$ 745,404.54	\$ 433,675.85	\$ 1,179,080.39
August .....	868,421.36	393,081.92	1,261,503.28
September .....	693,967.53	338,951.90	1,032,919.43
October .....	514,028.55	291,047.31	805,075.86
November .....	478,619.98	241,874.22	720,494.20
December .....	396,414.44	220,677.54	617,091.98
1949—January .....	344,723.65	168,563.42	513,287.07
February .....	320,083.86	158,619.07	478,702.93
March .....	475,088.85	218,351.09	693,439.94
April .....	789,132.21	330,759.00	1,119,891.21
May .....	702,689.03	273,367.92	976,056.95
June .....	901,021.67	370,248.00	1,271,269.67
	\$ 7,229,595.67	\$ 3,439,217.24	\$ 10,668,812.91

FISCAL YEAR—	Refiners	Distributors and Dealers	TOTAL
July, 1949 to June, 1950			
1949—July .....	\$ 884,133.30	\$ 408,278.60	\$ 1,292,411.90
August .....	1,131,334.72	473,025.11	1,604,359.83
September .....	784,987.54	344,931.37	1,129,918.91
October .....	662,300.76	299,894.51	962,195.27
November .....	637,808.08	286,181.44	923,989.52
December .....	597,757.17	162,010.12	759,767.29
1950—January .....	538,635.02	153,997.72	692,632.74
February .....	498,572.00	110,439.38	609,011.38
March .....	660,214.97	195,009.44	855,224.41
April .....	817,662.87	311,110.30	1,128,773.17
May .....	1,112,621.73	274,686.55	1,387,308.28
June .....	1,120,187.10	288,248.50	1,408,435.60
	\$ 9,446,215.26	\$ 3,307,813.04	\$ 12,754,028.30

Chapter 116, Session Laws, 1934. Tax collected on motor fuels less that forty-six (46) degrees Baume used on Public Highways and State Hghway Construction.

July, 1948 to June 30th, 1949 ..... \$609,281.29

Section 2381.12 R. C. M. 1935: "In making the computation of license tax due two per cent (2%) of the amount of such tax shall be deducted as an allowance for evaporation an dother loss of gasoline handled by such dealer."

Amount deducted on gasoline tax paid by re-  
finers and dealers from July 1, 1948 to and in-  
cluding June 30th, 1950, 2% for evaporation  
and other loss ..... \$519,323.96

Amount of gasoline sold United States Gov-  
ernment Agencies from July 1, 1948 to and  
including June 30th, 1950 on 4,830,384 gallons ..... 266,260.91

TOTAL ..... \$785,584.87

(See Panhandle Oil Company vs. Mississippi 277 U. S. 218)



**GASOLINE MANUFACTURED AND IMPORTED INTO MONTANA**  
**From 1921 to 1949, Inclusive**

	Manufactured	Exported	Sold	Imported	Total Gallons
1921	308,490	None	308,490	17,008,319	17,316,809
1922	3,728,288	None	3,728,288	20,873,168	24,601,456
1923	11,672,234	620,095	11,052,139	21,104,474	32,156,613
1924	26,022,212	4,973,913	21,048,299	13,336,962	34,385,261
1925	31,950,588	4,594,226	27,356,362	12,222,844	39,579,206
1926	37,212,681	4,049,877	33,162,804	15,441,977	48,604,781
1927	31,526,296	2,631,111	28,895,185	22,619,499	51,514,684
1928	38,833,256	3,326,275	35,506,981	36,049,490	71,556,471
1929	39,404,549	8,611,361	30,793,188	51,990,463	82,783,651
1930	33,895,186	5,562,525	28,332,661	51,360,609	79,693,270
1931	39,077,006	4,487,262	34,589,744	43,054,316	77,644,060
1932	34,853,264	4,609,632	30,243,632	39,869,994	70,113,626
1933	37,185,970	4,941,668	32,244,302	38,446,624	70,690,926
1934	46,964,780	6,411,293	40,553,487	49,516,584	90,070,071
1935	51,285,282	6,131,152	45,154,130	53,818,616	98,972,746
1936	74,270,795	11,111,132	63,159,663	49,996,269	113,155,932
1937	91,162,097	25,966,364	65,195,733	49,279,940	114,475,673
1938	110,544,721	33,995,308	76,549,413	41,900,103	118,449,516
1939	127,102,046	40,788,417	86,313,629	39,700,485	126,014,114
1940	154,506,182	54,026,383	100,479,799	32,994,827	133,474,626
1941	170,859,925	63,021,902	107,838,023	37,377,718	145,215,741
1942	178,614,427	82,764,457	95,849,970	26,907,938	122,757,908
1943	157,907,622	78,195,263	79,712,359	26,588,925	106,301,284
1944	171,452,175	88,523,947	82,928,228	29,634,659	112,562,923
1945	159,491,392	66,710,267	92,781,125	35,639,074	128,420,199
1946	177,463,481	59,708,064	117,755,417	51,455,751	169,211,168
1947	172,464,941	58,151,746	114,313,195	73,744,866	188,058,061
1948	194,137,832	58,796,660	135,341,172	68,814,516	204,155,688
1949	225,169,870	52,071,827	173,098,043	41,027,805	214,125,848
	2,629,067,588	834,782,127	1,794,285,461	1,091,776,851	2,886,062,312

NOTE: Included in the above gallonage is small percentage of gasoline upon which no tax has been paid due to sales to United States agencies and two percent allowed for evaporation and other loss.

**RECEIPTS FROM GASOLINE TAX**

From 1921 to 1949, inclusive

One Cent Tax	
1921	\$ 185,277.55
1922	341,370.43
Two Cent Tax	
1923	441,258.04
1924	554,322.35
1925	630,389.28
1926	682,023.69
Three Cent Tax	
1927	1,767,408.16
1928	2,194,070.58
Five Cent Tax	
1929	3,770,755.07
1930	3,873,828.42
1931	3,801,887.63
1932	3,421,503.55
1933	3,415,360.46
1934	4,208,555.53
1935	4,740,461.96
1936	5,249,556.08
1937	5,423,943.15
1938	5,490,503.60
1939	5,887,321.25
1940	6,378,038.82
1941	6,877,764.47
1942	6,096,383.52
1943	5,089,632.63
1944	5,440,738.42
1945	6,212,448.78
1946	8,185,528.63
1947	9,221,998.43
1948	10,084,378.43
Five and Six Cents Tax	
1949	11,574,719.59
<b>TOTAL</b>	
	<b>\$131,241,428.50</b>

**A COMPARATIVE STATEMENT OF GASOLINE TAX COLLECTED, REFUNDS PAID, COSTS OF STATE DEPARTMENT OTHER THAN HIGHWAY DEPARTMENT, \* BUT PAID FROM GASOLINE TAXES AND THE NET AMOUNT AVAILABLE FROM GASOLINE TAX, SINCE THE INAUGURATION OF THE FIVE CENT GASOLINE TAX**

**REPORT OF STATE BOARD OF EQUALIZATION**

Year Ended June 30	Tax Collected	Refund Paid	Amount Remaining After De- ductions of Refunds	EXPENSES OF OTHER STATE DEPARTMENTS THAN THE HIGHWAY DEPARTMENT PAID FROM GASOLINE TAX FUND				Dept. of Agriculture	Net Amount Available to Highway Department
				Board Equalization	Purchasing Department	State Auditor	\$		
1929	\$ 2,757,690	\$ 508,976	\$ 2,248,714	\$ 11,323	\$	\$			\$ 2,237,391
1930	3,955,925	961,913	2,994,012	21,934	2,100	1,620			2,968,358
1931	3,944,674	941,840	3,002,834	18,113	2,100	3,620			2,979,001
1932	3,553,687	790,812	2,762,875	21,556	4,829	3,851			2,732,639
1933	3,324,108	714,478	2,609,630	20,535	5,044	5,643			2,578,408
1934	3,765,823	649,416	3,116,407	22,852	4,138	5,189		3,473	3,080,755
1935	4,393,570	730,489	3,663,081	18,538	4,357	7,011		3,526	3,629,649
1936	4,957,525	871,361	4,086,164	20,561	4,954	3,147		8,866	4,048,636
1937	5,376,718	763,184	4,613,534	22,940	5,044	8,842		133	4,576,575
1938	5,419,248	901,001	4,518,247	18,232	13,316	6,058		5,999	4,474,642
1939	5,636,395	1,127,833	4,508,562	20,769	13,680	5,986		5,997	4,462,130
1940	6,124,493	1,093,927	5,030,566	21,497	13,500	5,864		5,923	4,983,782
1941	6,719,938	1,347,190	5,372,748	23,533	13,500	6,859		6,076	5,322,780
1942	6,595,172	1,370,536	5,224,636	22,748	13,500	6,387		5,999	5,176,002
1943	5,548,676	1,348,992	4,199,684	24,221	13,500	6,605		6,000	4,149,358
1944	5,377,685	1,510,447	3,867,238	21,430	14,499	4,714		5,978	3,820,617
1945	5,886,790	1,667,221	3,919,569	21,988	14,033	4,941		6,018	3,872,589
1946	7,047,790	1,876,208	5,171,582	21,401	13,443	4,728		5,950	5,126,060
1947	8,612,659	2,109,303	6,503,356	32,665	13,538	5,214		6,047	6,445,892
1948	9,528,557	2,422,206	7,106,351	34,346	13,122	4,957		5,998	7,047,928
1949	10,366,391	2,654,994	7,711,397	35,543	13,898	4,944		6,001	7,651,011
1950**	12,608,588	2,842,364	9,766,224	44,095	13,731	4,970		5,943	9,697,485
	\$131,202,102	\$ 29,204,691	\$101,997,411	\$520,820	\$209,826	\$111,150		\$93,927	\$101,061,688

\* Various other expenses such as the Administrative Costs of the Highway Department, interest on debentures and other information pertinent to the gasoline tax will be covered by the report of the Highway Department.

\*\* Tax increased July 1, 1949 to six cents.

## TAXATION OF MINES

### TAXATION OF MINES

At the time of the constitutional convention, in 1889, Montana's only industries worthy of mention were metal mining and stock raising, with mining greatly predominant. Because of the peculiar character of mining property, and in recognition perhaps, of the practical impossibility of intelligently valuing our fissure vein mines, the delegates to that convention wrote into the constitution the "net proceeds clause" providing a special method for the assessment of such property. Under this provision and subsequent legislation mines are assessed by the county assessors at the price paid the Government therefore, and on improvements and machinery of all kinds. If the surface ground has a separate and independent value for some other purpose it is assessed at its full value for such other purpose. Net proceeds are assessed by the State Board of Equalization, such assessments being based on verified statements filed with the board by the producers and certified to the counties in which the mines are situated. The **taxable** value of the assessment at the price paid the Government (\$2.50 to \$20.00 per acre) and of the net proceeds assessment is 100% of the full and true value. The taxable value of the machinery, structures and appurtenances is 30% of the full and true value. These assessments all take the regular levies applicable to the taxing district in which the property is located.

Coal mines, oil properties, lime rock, gypsum and other quarries, and mines producing precious or semi-precious gems or stones, or any other valuable mineral or minerals, all come within the provisions of the net proceeds law and are assessed as outlined above.

#### Royalties

Oil and gas royalties are assessed in the name of the operator who is jointly liable with the royalty owner for the payment of the tax. The tax is payable by the operator, who may withhold the amount so paid from future royalty payments. Other royalties are assessed direct to the royalty owner. Each royalty is valued at the amount received by the owner, and is assigned to Class 1, taxable at 100%.

#### Mines License Taxes

In addition to the taxes paid on the assessments listed above, coal mine operators are required to pay direct to the state treasurer a license tax of five cents per ton on all coal mined in excess of 50,000 tons annually; oil producers pay 2% of the value of all oil produced; cement manufacturers pay four cents per barrel, plaster manufacturers pay five cents per ton, and metal mines operators pay annually a tax based on the market value of the metals produced. Coal, oil, cement, and plaster license taxes are treated more fully in another part of this report.

#### Metal Mines License Tax

The amount of metal mines license tax is determined by the State Board of Equalization from verified reports filed by the metal producers, and in this connection the board has authority to examine the books of smelters and reduction works if it deems such examination necessary or advisable. The first \$100,000 of gross production in each year is tax exempt; the next \$150,000 or portion thereof pays a tax of  $\frac{1}{4}$  of 1%; the next \$150,000 or portion thereof pays a tax of  $\frac{1}{2}$  of 1%; the next \$100,000 or portion thereof pays a tax of  $\frac{3}{4}$  of 1%, and all over \$500,000 pays a tax of 1%.

In arriving at the market value of the metals, average quotations in Engineering and Mining Journal are used as a base, and from these average prices the Montana value is determined. The same average prices govern all assessments. The amount payable by the metal producers in 1949 was \$473,639.69. In 1950 the amount payable is \$432,470.63. All of this revenue is credited to the general fund of the state.

## METAL MINES

## 1948 Production—Taxable 1949

	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Beaverhead .....	5,285	\$ 77,911	\$ .....	\$ 4,954	\$ 4,954
Broadwater .....	49	31,227	.....	4,212	4,212
Cascade .....	300,180	122,560	.....	.....	.....
Granite .....	19,709	309,653	44,120	25,368	69,488
Jefferson .....	2,910	212,017	39,976	11,348	51,324
	604,480*				
Judith Bason .....	150	14,584	308	.....	308
Lewis and Clark .....	52,892	1,578,552	221,420	10,143	231,563
	2,216,524*				
Madison .....	11,178	110,434	.....	.....	.....
Missoula .....	26,000*	2,322	.....	301	301
Park .....	33,416	227,964	.....	.....	.....
Phillips .....	17,899	135,467	.....	.....	.....
Powell .....	8,862	107,590	.....	5,363	5,363
Sanders .....	4,091	231,977	86,765	.....	86,765
Silver Bow .....	3,222,896	51,948,549	5,111,400	11,524	5,122,924
	3,679,517	\$55,110,807	\$5,503,989	\$73,213	\$5,577,202
	2,847,004*				

\*Cubic Yards Gravel.

## METAL MINES

## 1949 Production—Taxable 1950

	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Beaverhead .....	2,289	\$ 51,679	\$ .....	\$ 3,098	\$ 3,098
Broadwater .....	1,921	50,458	36	1,916	1,952
Cascade .....	21,339	245,643	42,876	43	42,919
Deer Lodge .....	417	7,091	72	336	408
Fergus .....	63	3,945	.....	293	293
Granite .....	8,494	321,183	64,445	25,081	89,526
	644,126*				
Jefferson .....	7,941	140,410	202	11,495	11,697
Lewis and Clark .....	69,430	1,548,577	68,393	33,161	101,554
	1,904,905*				
Madison .....	26,608	133,715	2,753	2,004	4,757
Meagher .....	16	705	.....	61	61
Mineral .....	6,260	23,241	.....	3,198	3,198
Park .....	51,927	278,268	35,978	821	36,799
Phillips .....	14,974	92,397	1,937	.....	1,937
Powell .....	1,019	17,918	1,611	1,387	2,998
Ravalli .....	7,004	28,377	623	1,556	2,179
Sanders .....	6,018	280,558	73,585	.....	73,585
Silver Bow .....	2,842,013	47,606,254	1,191,016	.....	1,191,016
	3,067,733	\$50,830,419	\$1,483,527	\$84,450	\$1,567,977
	2,549,031*				

\*Cubic Yards Gravel.



## COAL MINES

## 1948 Production—Taxable 1949

	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Carbon .....	245,801	\$1,115,882	\$100,649	\$ 5,966	\$106,615
Cascade .....	5,294	38,331	1,593	997	2,590
Custer .....	3,315	9,945		497	497
Dawson .....	6,858	20,522	336	1,111	1,447
McCone .....	1,642	3,284		246	246
Musselshell .....	699,584	2,647,456	108,326	42,292	150,618
Powder River .....	3,593	7,186		539	539
Prairie .....	1,288	2,596		191	191
Richland .....	10,826	33,660	481	336	817
Rosebud .....	1,895,439	2,371,782	488,051	40,926	528,977
Sheridan .....	10,423	29,369	150		150
	2,884,063	\$6,280,013	\$699,586	\$93,101	\$792,687

## COAL MINES

## 1949 Production—Taxable 1950

	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Carbon .....	199,329	\$ 399,897	\$ 30,292	\$ 2,273	\$ 32,565
Cascade .....	4,768	34,915	674	1,192	1,866
Custer .....	2,121	6,363		318	318
Dawson .....	7,609	22,827	2,507	1,666	4,173
Fallon .....	174	348		26	26
McCone .....	2,055	6,255		302	302
Musselshell .....	556,269	2,263,988	128,022	29,749	157,771
Powder River .....	3,770	7,540		566	566
Prairie .....	1,570	4,710		235	235
Richland .....	11,431	40,762	1,905	386	2,291
Rosebud .....	1,820,490	2,364,147	350,956	50,673	401,629
Sheridan .....	10,735	32,205	1,414		1,414
Valley .....	860	2,581			
	2,621,181	\$5,186,538	\$515,770	\$87,386	\$603,156

## OIL AND GAS

## 1948 Production—Taxable 1949

		Bbl. or M. cu. ft. Extracted	Gross Value	Net Proceeds	Royalty Interest	Total Amount Taxable
Blaine	Gas	990,013 M.	\$ 49,501	\$ 23,729	\$ 9,735	\$ 33,464
Carbon	Gas	1,703,714 M.	93,704	62,147	10,793	72,940
	Oil	2,528,257 Bbl.	5,853,302	3,298,353	400,239	3,698,592
Fallon	Gas	3,691,741 M.	185,570	5,665	72,226	77,891
Garfield	Oil	158,772 Bbl.	436,623	224,541	15,104	239,645
Glacier	Gas	14,055,984 M.	697,523	74,720	75,443	150,163
	Oil	4,026,399 Bbl.	10,745,407	5,272,855	1,379,218	6,652,073
Hill	Gas	173,187 M.	8,659	6,649	472	7,121
Liberty	Gas	1,064,670 M.	53,190	33,461	5,323	38,784
	Oil	14,271 Bbl.	32,052	12,001	3,986	15,987
Musselshell	Oil	130,552 Bbl.	317,583	25,595	46,329	71,924
Petroleum	Oil	311,764 Bbl.	806,290	457,981	85,973	543,954
Phillips	Gas	6,090,804 M.	304,540	54,927	17,210	72,137
Pondera	Oil	322,709 Bbl.	852,024	356,420	102,536	458,956
Stillwater	Oil	7,727 Bbl.	19,738	7,235	1,618	8,853
Teton	Oil	33,859 Bbl.	86,944	22,578	11,061	33,639
Toole	Gas	6,309,623 M.	306,112	66,712	32,917	99,629
	Oil	1,569,896 Bbl.	4,294,600	1,017,736	555,647	1,573,383
Valley	Gas	1,035,198 M.	51,760	9,356	2,571	11,927
	Gas	35,114,934 M.	\$ 1,750,559	\$ 337,366	\$ 226,690	\$ 564,056
	Oil	9,104,206 Bbl.	23,444,563	\$10,965,295	\$2,601,711	\$13,297,006

## OIL AND GAS

## 1949 Production—Taxable 1950

		Bbl. or M. cu. ft. Extracted	Gross Value	Net Proceeds	Royalty Interest	Total Amount Taxable
Blaine	Gas	1,017,415 M.	\$ 50,768	\$ 19,502	\$ 8,862	\$ 28,364
	Oil	1,076 Bbl.	484		73	73
Carbon	Gas	2,948,783 M.	212,913	141,852	16,930	158,782
	Oil	2,456,670 Bbl.	5,415,092	2,762,082	431,043	3,193,125
Fallon	Gas	3,024,240 M.	143,243	4,201	56,252	60,453
Garfield	Oil	193,895 Bbl.	532,983	158,872	17,628	176,500
Glacier	Gas	13,075,560 M.	651,156	156,796	71,946	228,742
	Oil	3,617,038 Bbl.	9,706,423	4,641,196	1,225,250	5,866,446
Hill	Gas	92,358 M.	4,623	3,068	372	3,440
Liberty	Gas	848,857 M.	42,460	24,406	4,160	28,566
	Oil	14,410 Bbl.	30,160	6,543	3,768	10,311
Musselshell	Oil	409,594 Bbl.	900,909	5,082	132,354	137,436
Petroleum	Oil	243,890 Bbl.	670,405	345,396	71,342	416,738
Phillips	Gas	7,044,480 M.	352,224	56,150	16,025	72,175
Pondera	Oil	480,243 Bbl.	1,270,031	405,850	151,352	557,202
Rosebud	Oil	412 Bbl.	784		98	98
Stillwater	Oil	1,735 Bbl.	4,599	1,253	486	1,739
Teton	Oil	29,771 Bbl.	77,400	11,418	11,039	22,457
Toole	Gas	6,537,437 M.	315,835	86,116	30,492	116,608
	Oil	1,461,497 Bbl.	3,943,359	1,067,051	543,960	1,611,001
Valley	Gas	1,003,722 M.	50,186	11,014	2,590	13,604
	Gas	35,592,852 M.	\$ 1,823,408	\$ 503,105	\$ 207,629	\$ 710,734
	Oil	8,910,231 Bbl.	\$22,552,629	\$9,404,743	\$2,588,393	\$11,993,136

MISCELLANEOUS

1948 Production—Taxable 1949

	Bbl. or Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Carbon .....	44,383*	\$ 124,713	\$ 777	\$ .....	\$ 777
Fergus .....	113,226** 22,348*** 15,145****	714,259	39,065	3,230	42,295
Gallatin .....	781,276*****	2,191,632	634,220	.....	634,220
Lincoln .....	95,862*****	1,158,973	149,690	.....	149,690
Powell .....	284,161*****	2,041,155	92,301	81,340	173,641
		\$6,231,730	\$916,053	\$84,570	\$1,000,623
	44,383* 113,226** 22,348*** 15,145**** 781,276***** 95,862***** 284,161*****				

NOTE:           \* Tons Limestone  
                 \*\* Tons Gypsum  
                 \*\*\* Tons Plaster  
                 \*\*\*\* Tons Crushed Rock  
                 \*\*\*\*\* Bbl. Cement  
                 \*\*\*\*\* Tons Vermiculite  
                 \*\*\*\*\* Tons Phosphate Rock

MISCELLANEOUS

1949 Production—Taxable 1950

	Bbl. or Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Carbon .....	28,544*	\$ 80,962	\$ 4,981	\$ .....	\$ 4,981
Carter .....	67,848**	67,848	19,852	1,886	21,738
Fergus .....	65,996*** 19,744**** 15,520*****	567,940	45,002	2,981	47,983
Gallatin .....	865,269*****	2,551,221	812,286	.....	812,286
Lincoln .....	127,543*****	1,597,476	304,060	.....	304,060
Powell .....	352,629*****	2,612,979	515,224	50,336	565,560
		\$7,478,426	\$1,701,405	\$55,203	\$1,756,608
	28,544* 67,848** 65,996*** 19,744**** 15,520***** 865,269***** 127,543***** 352,629*****				

NOTE:           \* Tons Limestone  
                 \*\* Tons Bentonite  
                 \*\*\* Tons Gypsum  
                 \*\*\*\* Tons Plaster  
                 \*\*\*\*\* Tons Crushed Rock  
                 \*\*\*\*\* Bbl. Cement  
                 \*\*\*\*\* Tons Vermiculite  
                 \*\*\*\*\* Tons Phosphate Rock

**TITLE 84, CHAPTER 3, REVISED CODES OF 1947****CLASSIFICATION OF TAXABLE PROPERTY**

Sec. 84-301. **Classification of property for taxation.** For the purpose of taxation the taxable property in this state shall be classified as follows:

**Class One.** The annual net proceeds of all mines and mining claims after deducting only the expenses specified and allowed by section 84-5403; also where the right to enter upon land to explore or prospect or dig for oil, gas, coal, or mineral is reserved in land by any person or corporation, the surface title to which has passed to another, the assessor and the state and county board of equalization shall determine the value of the right to enter upon said tract of land for the purpose of digging, exploring, or prospecting for gas, coal, oil, minerals, and the same shall be placed in this classification for the purpose of taxation.

**Class Two.** All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence; all agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds, boats and all water craft, harness, saddlery and robes.

**Class Three.** Livestock, poultry, and all agricultural products except grain, hay and vegetables on the farm or in storage awaiting processing; stocks of merchandise of all sorts, together with furniture and fixtures used therewith; and all office or hotel furniture and fixtures.

**Class Four.** All land, town and city lots, with improvements, manufacturing and mining machinery, fixtures and supplies, except as otherwise provided by the constitution of Montana.

**Class Five.** (a) All moneys and credits, secured or unsecured, including all state, county, school district and other municipal bonds, warrants and securities, without any deduction or offset; provided, however, that the terms "moneys and credits" as herein used shall not embrace the moneyed capital employed in the banking business by any banking corporation or individual in this state.

(b) All poles, lines, transformers, transformer stations, meters, tools, improvements, machinery and other property used and owned by co-operative rural electrical associations organized under the laws of Montana.

(c) Grain, hay and vegetables on the farm, or in storage awaiting processing.

**Class Six.** The shares of stock of national banking associations and the moneyed capital employed in conducting a banking business by any other banking corporation, association or individual in this state. Such money ascertained by deducting from the moneys and credits of such banking corporation, association, or individual, the amount of the deposits and any indebtedness representing money borrowed for use in said business, and the value of the shares of any national banking association, to be ascertained by deducing the value of all real estate of such association.

**Class Seven.** All property not included in the six preceding classes.

Sec. 84-302. **Basis for imposition of taxes.** As a basis for the imposition of taxes upon the different classes of property specified in the preceding section, a percentage of the true and full value of the property of each class shall be taken as follows:

Class 1, One hundred per cent; Class 2, Twenty per cent; Class 3, Thirty-three and one-third per cent; Class 4, Thirty per cent; Class 5, Seven per cent; Class 6, Forty per cent; Class 7, Forty per cent.

## IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1949

## Tax Levies Extended Against 30% of Assessed Value

	Irrigated Lands			Non-Irrigated Tillable Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead .....	42,404	\$20.35	\$ 862,773	145,195	\$10.69	\$ 1,551,627
Big Horn .....	35,812	36.39	1,303,056	136,811	5.56	760,916
Blaine .....	53,250	23.65	1,259,600	213,807	6.87	1,468,715
Broadwater .....	37,353	32.87	1,227,710	58,761	8.77	515,239
Carbon .....	80,583	58.39	4,705,548	68,579	9.84	674,710
Carter .....				455,529	5.11	2,327,111
Cascade .....	33,031	23.22	766,842	486,276	12.36	6,010,153
Chouteau .....	4,811	21.78	104,764	811,186	9.05	7,343,741
Custer .....	24,636	25.96	639,626	451,448	3.82	1,724,278
Daniels .....	539	16.03	8,640	384,782	11.40	4,387,877
Dawson .....	10,826	23.24	251,594	375,123	8.47	3,177,303
Deer Lodge .....	25,735	32.55	837,610	26,440	5.19	137,115
Fallon .....				351,400	6.67	2,342,455
Fergus .....	19,249	25.27	486,336	832,657	10.98	9,143,769
Flathead .....				115,925	31.70	3,674,690
Gallatin .....	111,185	44.36	4,931,915	151,238	17.04	2,577,550
Garfield .....	35	15.00	525	219,865	4.00	879,460
Glacier .....	6,858	19.79	135,735	135,003	7.79	1,052,077
Golden Valley .....	1,794	23.32	41,835	79,914	5.89	470,617
Granite .....	31,139	51.00	1,588,089			
Hill .....	2,390	27.10	64,772	1,041,454	6.52	6,786,107
Jefferson .....	24,387	22.03	537,185			
Judith Basin .....	6,244	24.23	151,285	391,922	14.83	5,812,280
Lake .....	74,966	29.36	2,201,210	90,445	11.78	1,065,115
Lewis and Clark .....	40,074	20.24	811,180	46,294	8.48	392,395
Liberty .....	520	18.81	9,780	435,904	9.88	4,307,832
Lincoln .....	4,953	27.70	137,196	17,382	18.37	319,353
Madison .....	83,108	27.34	2,272,021	13,231	7.80	103,150
McCone .....				81,501	5.99	4,887,190
Meagher .....	38,839	23.28	904,346	50,735	4.69	238,035
Mineral .....	611	32.66	19,955	5,265	19.91	104,834
Missoula .....	43,750	28.60	1,251,080	35,265	14.50	512,922
Musselshell .....				142,615	4.11	586,568
Park .....	61,218	37.51	2,296,151	102,889	7.99	822,253
Petroleum .....	6,861	16.93	116,178	126,798	3.14	398,439
Phillips .....	47,683	13.98	666,802	245,088	5.56	1,362,467
Pondera .....	74,901	30.34	2,272,662	465,894	9.27	4,318,696
Powder River .....				366,322	5.72	2,097,040
Powell .....	50,455	31.35	1,581,630	14,983	9.52	142,698
Prairie .....	817	22.17	18,110	276,536	6.63	1,823,610
Ravalli .....	96,715	32.83	3,175,032			
Richland .....	31,793	28.39	902,550	434,125	6.44	2,796,617
Roosevelt .....	1,395	12.23	17,062	408,019	8.56	3,492,634
Rosebud .....	28,828	27.57	794,800	104,139	7.67	198,360
Sanders .....	12,598	15.14	190,680	32,741	12.71	416,180
Sheridan .....				560,088	10.50	5,879,759
Silver Bow .....	6,637	12.64	83,870	23,607	5.81	137,045
Stillwater .....	25,793	55.66	1,513,055	256,310	8.00	2,050,364
Sweet Grass .....	35,969	39.22	1,410,664	4,898	17.28	84,620
Teton .....	94,624	18.42	1,742,838	426,293	11.80	5,028,306
Toole .....				442,441	5.80	2,566,206
Treasure .....	16,902	33.85	572,430	133,822	4.46	597,215
Valley .....	23,892	14.45	345,201	647,622	7.08	4,585,757
Wheatland .....	40,916	21.53	880,882	457,653	3.15	1,443,239
Wibaux .....				178,225	11.85	2,111,909
Yellowstone .....	101,515	61.33	6,225,745	168,708	9.16	1,545,855
THE STATE .....	1,598,594	\$32.73	\$52,318,550	14,463,253	\$ 8.29	\$119,843,453



## IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1950

## Tax Levies Extended Against 30% of Assessed Value

	Irrigated Lands			Non-Irrigated Tillable Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead	41,389	\$20.81	\$ 861,336	148,403	\$10.67	\$ 1,582,788
Big Horn	35,620	36.51	1,300,416	135,277	5.64	763,250
Blaine	53,068	23.71	1,258,300	214,420	6.86	1,471,545
Broadwater	37,240	32.62	1,214,652	58,989	8.98	529,594
Carbon	80,771	58.28	4,707,277	68,200	9.88	674,059
Carter				456,903	5.10	2,329,688
Cascade	33,759	22.84	771,320	483,270	12.25	5,919,085
Chouteau	4,735	19.95	94,479	811,300	9.07	7,355,323
Custer	17,592	34.92	614,289	442,230	3.90	1,726,118
Daniels	476	15.50	7,380	388,227	11.36	4,412,080
Dawson	10,869	23.26	252,834	372,933	8.48	3,161,983
Deer Lodge	25,823	32.43	837,365	26,821	5.18	138,800
Fallon				352,051	6.66	2,345,872
Fergus	17,638	25.62	451,921	831,645	11.03	9,171,278
Flathead				122,963	30.15	3,707,745
Gallatin	111,036	44.74	4,923,315	154,017	16.75	2,579,225
Garfield	39	15.00	585	215,255	4.00	861,020
Glacier	6,828	19.79	135,123	136,900	7.77	1,063,922
Golden Valley	1,920	23.40	44,930	70,902	6.60	467,704
Granite	29,691	40.28	1,195,867			
Hill	2,486	26.68	66,323	1,047,687	6.50	6,814,818
Jefferson	24,224	21.97	532,125			
Judith Basin	6,206	24.07	149,355	391,840	14.83	5,810,455
Lake	75,762	29.27	2,217,850	89,837	11.72	1,052,475
Lewis and Clark	38,380	21.00	805,790	47,080	8.40	395,470
Liberty	520	18.81	9,780	448,272	10.10	4,528,397
Lincoln	4,922	27.29	136,228	17,243	18.61	320,814
Madison	83,007	27.31	2,268,351	13,645	7.76	105,850
McCone				816,918	5.99	4,895,290
Meagher	38,907	23.28	905,873	50,221	4.70	235,904
Mineral	596	32.59	19,425	5,193	19.92	103,465
Missoula	45,192	27.76	1,254,682	35,191	14.47	509,337
Musselshell				142,097	4.12	585,064
Park	58,764	38.49	2,261,629	97,852	8.61	842,961
Petroleum	7,155	16.74	119,773	127,885	3.14	401,776
Phillips	47,930	14.03	672,523	241,716	5.63	1,360,782
Pondera	74,130	30.46	2,257,689	465,039	9.28	4,317,605
Powder River				356,813	5.87	2,095,875
Powell	49,435	32.47	1,604,958	14,453	10.52	152,116
Prairie	817	22.34	18,250	276,517	6.64	1,836,010
Ravalli	97,240	32.59	3,168,987			
Richland	34,485	27.40	945,012	431,300	6.39	2,756,356
Roosevelt	1,527	12.21	18,646	405,407	8.55	3,466,808
Rosebud	28,902	27.57	796,760	103,875	7.66	795,170
Sanders	12,516	15.11	189,110	33,120	12.75	422,570
Sheridan				565,651	10.38	5,869,640
Silver Bow	6,439	13.02	83,860	23,738	5.93	140,790
Stillwater	25,790	58.64	1,512,419	252,339	8.01	2,020,624
Sweet Grass	35,607	39.17	1,394,860	5,401	16.34	88,265
Teton	94,873	18.18	1,724,442	424,802	11.86	5,039,994
Toole				445,174	5.80	2,582,141
Treasure	17,005	33.75	574,000	134,463	4.49	603,665
Valley	22,922	15.07	345,491	648,694	7.09	4,599,372
Wheatland	38,716	22.33	864,427	459,142	3.17	1,457,570
Wibaux				178,225	11.84	2,110,909
Yellowstone	99,953	61.48	6,145,005	169,161	9.13	1,543,615
THE STATE	1,582,902	\$32.68	\$51,735,012	14,456,697	\$ 8.31	\$120,123,032
1941	1,459,398	\$33.00	\$48,162,741	13,672,392	\$ 7.95	\$108,636,555
1942	1,458,515	32.91	47,998,355	13,681,902	7.96	108,968,562
1943	1,471,280	32.64	48,022,953	13,811,052	7.94	109,668,870
1944	1,513,959	32.06	48,544,906	14,135,196	7.87	111,197,233
1945	1,513,271	32.29	48,860,113	14,101,572	8.00	112,744,347
1946	1,538,321	32.08	49,345,282	14,167,540	8.02	113,583,138
1947	1,551,727	32.09	49,794,733	14,308,934	8.06	115,303,654
1948	1,562,923	32.97	51,531,367	14,233,673	8.20	116,739,408
1949	1,598,594	32.73	52,318,550	14,463,253	8.29	119,843,453
1950	1,582,902	32.68	51,735,012	14,456,697	8.31	120,123,032

## GRAZING LANDS AND STATE LANDS—1949

## Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands			State Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead .....	883,704	\$ 2.13	\$ 1,882,860	3,561	\$ 1.60	\$ 5,705
Big Horn .....	886,554	2.15	1,902,733	640	1.75	1,120
Blaine .....	1,214,090	2.97	3,603,385	2,074	5.59	11,595
Broadwater .....	388,767	2.54	989,091	799	4.76	3,805
Carbon .....	536,124	2.75	1,477,405	521	4.99	2,600
Carter .....	899,084	2.78	2,471,349	480	2.00	960
Cascade .....	831,417	3.46	2,880,105	1,712	12.17	20,832
Chouteau .....	1,208,928	3.83	4,628,150	11,211	3.78	42,427
Custer .....	1,334,996	1.87	2,496,823	2,577	1.20	3,090
Daniels .....	208,081	2.70	562,493	13,662	4.76	65,094
Dawson .....	922,299	2.42	2,230,923	2,826	2.77	7,817
Deer Lodge .....	230,942	3.31	764,328			
Fallon .....	461,370	1.91	882,257	2,383	2.68	6,380
Fergus .....	1,209,603	3.00	3,634,436	5,712	5.81	33,180
Flathead .....	463,194	4.18	1,933,925	559	6.99	3,905
Gallatin .....	656,928	2.51	1,648,683	904	10.85	9,810
Garfield .....	1,836,636	1.81	3,326,651	555	1.13	627
Glacier .....	252,486	4.17	1,011,331	1,156	3.00	3,468
Golden Valley .....	586,514	2.74	1,606,347	160	7.20	1,152
Granite .....	276,068	5.00	1,380,340	360	6.00	2,160
Hill .....	458,615	3.47	1,592,112	24,612	3.10	76,399
Jefferson .....	376,938	1.31	493,062	7,730	2.55	19,712
Judith Basin .....	360,379	4.36	1,571,580	3,755	8.14	30,560
Lake .....	140,759	4.48	631,215	14,380	3.15	45,245
Lewis and Clark .....	836,559	3.01	2,521,630	5,025	1.49	7,510
Liberty .....	331,445	2.95	979,453	27,450	2.68	73,699
Lincoln .....	267,078	2.38	636,824	397	6.62	2,629
Madison .....	931,145	2.18	2,032,504	2,636	1.37	3,613
McCone .....	471,856	1.79	845,760	1,600	2.86	4,580
Meagher .....	872,266	2.77	2,417,258			
Mineral .....	62,854	2.60	163,581			
Missoula .....	431,100	2.39	1,029,255	310	9.58	2,970
Musselshell .....	839,584	2.26	1,899,230			
Park .....	604,166	2.44	1,475,829	640	3.25	2,080
Petroleum .....	456,349	2.02	922,979			
Phillips .....	1,151,095	2.59	2,983,803	1,687	1.81	3,057
Pondera .....	164,793	3.42	563,222	9,919	3.15	31,260
Powder River .....	975,751	2.24	2,181,085	3,416	1.49	5,075
Powell .....	552,026	4.28	2,361,272	307	39.17	12,021
Prairie .....	283,269	2.17	614,620	360	1.68	605
Ravalli .....	278,872	3.78	1,052,960	592	7.17	4,241
Richland .....	708,989	2.29	1,624,401	2,564	2.20	5,641
Roosevelt .....	333,292	3.32	1,107,113	320	4.06	1,299
Rosebud .....	2,273,962	1.62	3,688,250	1,215	2.26	2,750
Sanders .....	385,399	2.80	1,077,897	4,627	2.54	11,740
Sheridan .....	335,974	2.92	980,806	1,519	6.43	9,769
Silver Bow .....	116,729	3.00	350,710	20	157.50	3,150
Stillwater .....	598,813	3.11	1,861,153	1,719	3.00	5,152
Sweet Grass .....	789,901	3.29	2,595,939			
Teton .....	519,924	2.77	1,440,909	11,831	4.53	53,574
Toole .....	602,084	3.23	1,943,345	11,229	1.40	15,729
Treasure .....	309,112	2.14	660,400	1,840	4.50	8,280
Valley .....	574,169	2.76	1,583,770	1,668	4.77	7,954
Wheatland .....	253,202	3.14	794,148	400	.75	298
Wibaux .....	323,375	1.14	368,016	800	2.55	2,040
Yellowstone .....	935,559	3.21	2,998,990	2,635	5.19	13,680
THE STATE .....	35,195,168	\$ 2.65	\$93,358,696	194,108	\$ 3.50	\$ 680,019

## GRAZING LANDS AND STATE LANDS—1950

## Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands			State Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead .....	885,080	\$2.14	\$ 1,892,962	2,932	\$ 1.86	\$ 5,453
Big Horn .....	898,524	2.15	1,935,942	8,944	2.05	18,378
Blaine .....	1,214,945	2.95	3,588,715	2,074	6.74	13,970
Broadwater .....	388,317	2.57	998,180	639	5.77	3,685
Carbon .....	536,642	2.76	1,480,908	390	5.92	2,308
Carter .....	907,693	2.75	2,495,474	320	.75	240
Cascade .....	831,820	3.47	2,883,905	2,412	10.59	25,543
Chouteau .....	1,206,941	3.83	4,623,168	11,605	3.74	43,456
Custer .....	1,357,167	1.87	2,536,486	1,612	1.84	2,970
Daniels .....	209,367	2.70	564,550	12,940	5.10	66,012
Dawson .....	924,538	2.42	2,240,323	4,653	1.89	8,804
Deer Lodge .....	230,381	3.18	733,448	.....	.....	.....
Fallon .....	461,795	1.91	883,210	1,750	2.50	4,370
Fergus .....	1,207,918	3.01	3,638,710	6,912	4.51	31,145
Flathead .....	472,303	3.80	1,793,970	585	5.35	3,130
Gallatin .....	659,929	2.49	1,645,041	584	11.21	6,545
Garfield .....	1,844,420	1.81	3,343,055	555	1.13	627
Glacier .....	265,489	4.01	1,065,224	200	2.10	420
Golden Valley .....	584,560	2.74	1,605,409	160	7.20	1,152
Granite .....	279,863	4.01	1,122,019	360	5.00	1,800
Hill .....	457,118	3.47	1,585,138	21,526	3.39	72,870
Jefferson .....	376,661	1.31	493,255	7,430	2.55	18,947
Judith Basin .....	361,613	4.37	1,582,080	3,121	8.30	25,900
Lake .....	141,895	4.52	641,040	13,710	3.17	43,395
Lewis and Clark .....	848,013	3.02	2,558,190	5,425	2.08	11,295
Liberty .....	323,788	2.96	957,133	26,169	2.90	75,898
Lincoln .....	262,284	2.43	636,659	418	4.77	1,995
Madison .....	931,585	2.20	2,045,727	1,368	2.47	3,380
McCone .....	473,589	1.79	848,810	1,600	2.98	4,760
Meagher .....	871,774	2.77	2,415,540	.....	.....	.....
Mineral .....	57,357	2.62	150,098	.....	.....	.....
Missoula .....	435,927	2.34	1,021,888	150	11.80	1,770
Musselshell .....	841,689	2.26	1,905,449	.....	.....	.....
Park .....	610,600	2.47	1,507,192	2,240	2.53	5,656
Petroleum .....	455,945	2.01	918,641	.....	.....	.....
Phillips .....	1,167,322	2.59	3,020,903	1,918	1.69	3,248
Pondera .....	168,236	3.50	588,036	10,080	2.94	29,590
Powder River .....	977,006	2.24	2,183,715	3,416	1.61	5,505
Powell .....	566,179	3.98	2,250,979	960	3.62	3,480
Prairie .....	283,251	2.16	611,430	360	1.78	640
Ravalli .....	282,097	3.75	1,058,549	430	9.25	3,976
Richland .....	709,922	2.29	1,625,549	1,836	4.84	8,895
Roosevelt .....	336,569	3.33	1,122,456	845	3.69	3,120
Rosebud .....	2,274,731	1.62	3,689,780	1,215	1.87	2,270
Sanders .....	370,461	3.28	1,215,313	4,347	2.38	10,340
Sheridan .....	337,274	2.92	985,663	1,926	6.07	11,688
Silver Bow .....	107,736	3.27	352,490	20	157.50	3,150
Stillwater .....	603,088	3.11	1,873,152	1,559	2.92	4,547
Sweet Grass .....	790,516	3.28	2,595,684	.....	.....	.....
Teton .....	520,222	2.77	1,439,416	13,033	4.29	55,897
Toole .....	604,214	3.23	1,951,518	20,514	.93	19,046
Treasure .....	310,244	2.16	670,875	1,680	4.60	7,730
Valley .....	577,698	2.75	1,590,910	1,448	4.42	6,395
Wheatland .....	255,162	3.15	803,112	.....	.....	.....
Wibaux .....	323,375	1.13	366,496	800	2.95	2,360
Yellowstone .....	972,050	3.30	3,203,270	2,274	7.76	17,650
THE STATE .....	35,354,883	\$2.65	\$93,536,835	207,859	\$ 3.33	\$ 692,136
1941 .....	31,618,704	\$2.63	\$83,100,333	312,727	\$ 3.72	\$ 1,163,681
1942 .....	32,399,890	2.62	84,869,726	328,049	3.39	1,112,999
1943 .....	32,792,564	2.60	85,400,005	314,669	3.51	1,105,181
1944 .....	33,429,531	2.60	87,058,952	279,790	3.30	923,602
1945 .....	34,013,831	2.59	88,204,234	274,418	3.70	1,016,494
1946 .....	34,773,746	2.58	89,589,262	232,732	3.57	831,655
1947 .....	35,080,242	2.58	90,315,426	204,551	3.58	731,316
1948 .....	35,317,596	2.67	94,153,747	197,308	3.62	713,656
1949 .....	35,195,168	2.65	93,358,696	194,108	3.50	680,019
1950 .....	35,354,883	2.65	93,536,835	207,859	3.33	692,136

**ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS,  
UNCLASSIFIED LANDS—1949**

	All Agricultural Lands				Unclassified Lands		
	Acres	Av. Value	Value	Improvements	Acres	Av. Value	Value
Beaverhead .....	1,074,864	\$ 4.00	\$ 4,302,965	\$ 845,510	-----	-----	-----
Big Horn .....	1,059,817	3.74	3,967,825	1,158,240	127	-----	-----
Blaine .....	1,483,221	4.28	6,343,295	1,377,360	-----	-----	-----
Broadwater .....	485,680	5.63	2,735,845	721,830	-----	-----	-----
Carbon .....	685,807	10.00	6,860,263	1,349,467	-----	-----	-----
Carter .....	1,355,093	3.54	4,799,420	658,183	-----	-----	-----
Cascade .....	1,352,436	7.16	9,677,932	1,933,335	-----	-----	-----
Chouteau .....	2,036,136	5.91	12,119,082	1,792,321	-----	-----	-----
Custer .....	1,813,657	2.68	4,863,817	953,220	-----	-----	-----
Daniels .....	607,064	8.28	5,024,104	623,893	-----	-----	-----
Dawson .....	1,311,074	4.32	5,667,637	845,848	-----	-----	-----
Deer Lodge .....	283,117	6.14	1,739,053	368,375	-----	-----	-----
Fallon .....	812,770	3.97	3,224,712	560,850	-----	-----	-----
Fergus .....	2,067,221	6.43	13,297,721	2,259,795	-----	-----	-----
Flathead .....	579,678	9.68	5,612,520	3,921,435	-----	-----	-----
Gallatin .....	920,255	9.96	9,167,958	2,347,000	-----	-----	-----
Graceland .....	2,057,091	2.05	4,207,263	328,645	-----	-----	-----
Glacier .....	395,503	5.57	2,202,611	606,661	-----	-----	-----
Golden Valley .....	668,382	3.17	2,119,951	127,090	-----	-----	-----
Granite .....	307,567	9.66	2,970,589	873,580	19,983	2.71	54,071
Hill .....	1,527,071	5.58	8,519,390	1,137,912	-----	-----	-----
Jefferson .....	409,055	2.57	1,049,959	464,405	-----	-----	-----
Judith Basin .....	762,300	9.92	7,565,705	902,425	-----	-----	-----
Lake .....	320,550	12.30	3,942,785	1,747,765	1,415	62.23	88,050
Lewis and Clark .....	927,952	4.02	3,732,715	953,510	-----	-----	-----
Liberty .....	795,319	6.75	5,370,764	413,625	6,172	4.25	26,205
Lincoln .....	289,810	3.78	1,096,002	526,198	-----	-----	-----
Madison .....	1,030,120	4.28	4,411,288	812,650	-----	-----	-----
McCone .....	1,288,957	4.45	5,737,530	612,770	-----	-----	-----
Meagher .....	961,840	3.70	3,559,639	559,276	-----	-----	-----
Mineral .....	68,730	4.20	288,370	166,924	-----	-----	-----
Missoula .....	510,525	5.48	2,796,227	1,828,405	-----	-----	-----
Musselshell .....	982,199	2.53	2,485,798	451,542	-----	-----	-----
Park .....	768,913	5.98	4,596,313	1,485,353	49,420	1.35	66,663
Petroleum .....	590,008	2.44	1,437,596	99,505	-----	-----	-----
Phillips .....	1,445,553	3.47	5,016,129	688,810	-----	-----	-----
Pondera .....	715,507	10.04	7,185,840	1,643,000	-----	-----	-----
Powder River .....	1,345,489	3.18	4,283,200	561,140	-----	-----	-----
Powell .....	617,771	6.63	4,097,621	555,108	-----	-----	-----
Prairie .....	560,982	4.40	2,465,945	359,940	-----	-----	-----
Ravalli .....	376,179	11.25	4,232,234	2,511,602	-----	-----	-----
Richland .....	1,174,907	4.53	5,323,568	1,059,270	-----	-----	-----
Roosevelt .....	743,026	6.22	4,618,108	1,214,852	-----	-----	-----
Rosebud .....	2,408,144	2.19	5,284,160	1,765,930	-----	-----	-----
Sanders .....	435,365	3.90	1,696,497	836,070	768	.87	670
Sheridan .....	897,581	7.65	6,870,334	1,600,341	303	39.08	11,840
Silver Bow .....	146,993	3.91	574,775	543,485	-----	-----	-----
Stillwater .....	882,635	6.15	5,429,724	1,299,993	-----	-----	-----
Sweet Grass .....	830,768	4.92	4,091,223	902,684	-----	-----	-----
Teton .....	1,052,672	7.85	8,265,627	2,210,655	-----	-----	-----
Toole .....	1,055,754	4.29	4,525,280	432,510	-----	-----	-----
Treasure .....	461,676	3.98	1,838,325	195,510	-----	-----	-----
Valley .....	1,247,351	5.23	6,522,682	1,243,049	-----	-----	-----
Wheatland .....	752,171	4.15	3,118,567	422,070	-----	-----	-----
Wibaux .....	502,400	4.94	2,481,965	411,150	-----	-----	-----
Yellowstone .....	1,208,417	8.92	10,784,270	4,150,410	1,238	-----	20
THE STATE .....	51,451,123	\$ 5.17	\$266,200,718	\$ 60,422,483	79,426	\$ 3.12	\$247,519



# ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS, UNCLASSIFIED LANDS—1950

## Tax Levies Extended Against 30% of Assessed Value

	All Agricultural Land & Improvements				Unclassified Lands		
	Acres	Av. Value	Value	Improvements	Acres	Av. Value	Value
Beaverhead .....	1,077,804	\$ 4.03	\$ 4,342,539	\$ 877,576	.....	.....	.....
Big Horn .....	1,078,365	3.73	4,017,986	1,195,945	127	.....	.....
Blaine .....	1,484,507	4.27	6,332,530	1,390,320	.....	.....	.....
Broadwater .....	485,185	5.66	2,746,111	812,495	.....	.....	.....
Carbon .....	686,003	10.01	6,864,552	1,352,763	.....	.....	.....
Carter .....	1,364,916	3.54	4,825,402	696,741	.....	.....	.....
Cascade .....	1,351,261	7.10	9,599,853	1,975,475	.....	.....	.....
Chouteau .....	2,034,581	5.96	12,116,426	1,868,759	.....	.....	.....
Custer .....	1,818,601	2.68	4,879,863	1,413,300	.....	.....	.....
Daniels .....	611,010	8.27	5,050,022	636,523	.....	.....	.....
Dawson .....	1,312,993	4.31	5,663,944	915,235	.....	.....	.....
Deer Lodge .....	283,025	6.04	1,709,613	375,125	.....	.....	.....
Fallon .....	813,846	3.97	3,229,082	562,220	.....	.....	.....
Fergus .....	2,064,113	6.44	13,293,054	2,510,995	.....	.....	.....
Flathead .....	595,851	9.24	5,504,845	3,977,460	.....	.....	.....
Gallatin .....	925,566	9.89	9,154,126	2,518,985	.....	.....	.....
Garfield .....	2,060,269	2.04	4,205,287	331,195	.....	.....	.....
Glacier .....	409,417	5.53	2,264,689	649,447	.....	.....	.....
Golden Valley .....	657,542	3.22	2,119,195	130,200	.....	.....	.....
Granite .....	309,914	7.48	2,319,686	692,734	1,100	10.54	11,596
Hill .....	1,528,817	5.59	8,539,149	1,142,998	.....	.....	.....
Jefferson .....	408,315	2.56	1,044,327	472,635	.....	.....	.....
Judith Basin .....	762,780	9.92	7,567,790	984,845	.....	.....	.....
Lake .....	321,204	12.31	3,954,760	1,840,805	506	86.07	43,550
Lewis and Clark .....	938,898	4.02	3,770,745	992,525	.....	.....	.....
Liberty .....	798,749	6.97	5,571,208	504,925	.....	.....	.....
Lincoln .....	284,867	3.85	1,095,696	450,582	.....	.....	.....
Madison .....	1,029,605	4.30	4,423,308	813,825	.....	.....	.....
McCone .....	1,292,107	4.45	5,748,860	761,440	.....	.....	.....
Meagher .....	960,902	3.70	3,557,317	570,914	.....	.....	.....
Mineral .....	63,146	4.32	272,988	212,283	.....	.....	66,380
Missoula .....	516,460	5.40	2,787,677	2,009,380	.....	.....	.....
Musselshell .....	983,786	2.53	2,490,513	435,576	.....	.....	.....
Park .....	769,456	6.00	4,617,438	1,571,593	41,229	1.47	60,586
Petroleum .....	590,985	2.44	1,440,190	97,200	.....	.....	.....
Phillips .....	1,458,886	3.47	5,057,456	716,615	.....	.....	.....
Pondera .....	717,485	10.03	7,192,920	1,745,940	.....	.....	.....
Powder River .....	1,337,235	3.18	4,285,095	613,255	.....	.....	.....
Powell .....	631,027	6.37	4,011,533	788,274	39,685	3.58	141,930
Prairie .....	560,945	4.40	2,466,330	533,345	.....	.....	.....
Ravalli .....	379,767	11.14	4,231,512	2,571,282	.....	.....	.....
Richland .....	1,175,707	4.53	5,326,917	1,100,470	.....	.....	.....
Roosevelt .....	744,348	6.19	4,611,030	1,294,432	.....	.....	.....
Rosebud .....	2,408,723	2.19	5,283,980	1,794,280	.....	.....	.....
Sanders .....	420,444	4.37	1,837,333	803,625	768	.87	670
Sheridan .....	904,851	7.59	6,866,991	1,514,431	.....	.....	.....
Silver Bow .....	137,933	4.21	580,290	602,495	.....	.....	.....
Stillwater .....	882,776	6.13	5,410,742	1,283,013	.....	.....	.....
Sweet Grass .....	831,524	4.91	4,078,809	1,046,720	.....	.....	.....
Teton .....	1,052,930	7.84	8,259,749	2,310,148	.....	.....	.....
Toole .....	1,069,902	4.26	4,552,705	486,696	.....	.....	.....
Treasure .....	463,392	4.01	1,856,270	208,240	.....	.....	.....
Valley .....	1,250,762	5.23	6,542,168	1,307,094	.....	.....	.....
Wheatland .....	753,020	4.15	3,125,109	437,435	.....	.....	.....
Wibaux .....	502,400	4.94	2,479,765	883,110	.....	.....	.....
Yellowstone .....	1,243,438	8.77	10,909,540	4,418,360	1,261	.....	.....
THE STATE .....	51,602,341	\$ 5.16	\$266,087,015	\$64,204,279	84,676	\$ 3.83	\$324,712
1941 .....	47,063,221	\$ 5.12	\$241,063,310	\$43,485,055	125,874	\$ 3.69	\$464,847
1942 .....	47,868,356	5.08	242,949,642	44,588,584	113,438	2.74	310,707
1943 .....	48,389,565	5.05	244,197,009	45,869,678	97,192	2.91	283,170
1944 .....	49,358,476	5.02	247,724,693	46,808,338	96,080	2.84	272,485
1945 .....	49,903,092	5.03	250,825,188	47,461,739	83,044	2.37	196,863
1946 .....	50,712,339	5.00	253,349,337	49,042,803	71,375	2.49	177,554
1947 .....	51,145,454	5.01	256,175,129	52,802,099	105,572	2.51	265,469
1948 .....	51,311,500	5.13	263,138,178	55,540,453	90,075	2.92	263,455
1949 .....	51,451,123	5.17	266,200,718	60,422,483	79,426	3.12	247,519
1950 .....	51,602,341	5.16	266,087,015	64,204,279	84,676	3.83	324,712



## TIMBER LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1949

## Tax Levies Extended Against 30% of Assessed Value

	Timber Lands			Industrial Sites and Improvements			
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead					\$	\$	\$
Big Horn				83	181.45	15,060	46,080
Blaine				76	53.95	4,100	754,850
Broadwater				874	31.20	27,268	387,675
Carbon	580	4.38	2,540				85,610
Carter							
Cascade				6,654	99.30	660,761	6,193,635
Chouteau							214,510
Custer							172,665
Daniels							129,650
Dawson							211,335
Deer Lodge				1,786	24.33	43,460	9,921,478
Fallon							44,430
Fergus							522,378
Flathead	168,980	10.55	1,782,485	971	69.59	67,570	918,125
Gallatin				2,768	26.51	73,385	1,028,640
Garfield							
Glacier				182	11.76	2,140	102,463
Golden Valley							8,000
Granite	24,192	3.08	74,438	23	49.57	1,140	54,967
Hill				2,120	21.29	45,125	393,185
Jefferson							
Judith Basin				123	51.06	6,280	113,550
Lake	87,058	5.71	497,525	5,598	48.82	273,320	296,370
Lewis and Clark	14,394	7.56	108,878	4,981	16.55	82,455	1,509,175
Liberty							
Lincoln	228,635	10.15	2,320,472	248	44.20	10,961	206,745
Madison							1,300
McCone							53,800
Meagher							
Mineral	37,661	8.32	313,205				
Missoula	249,875	6.73	1,682,568	515	100.85	51,940	741,535
Musselshell							21,510
Park	25,000	2.88	72,000	144	62.53	9,005	195,610
Petroleum							2,335
Phillips							146,070
Pondera				96	37.71	3,620	248,660
Powder River							
Powell	46,018	7.50	344,971				22,046
Prairie							
Ravalli	6,373	10.83	69,070	50	50.00	2,500	125,000
Richland				20	40.00	800	492,900
Roosevelt							244,950
Rosebud							258,850
Sanders	145,131	8.79	1,275,275	1,721	25.62	44,078	212,090
Sheridan							193,800
Silver Bow	1,174	2.12	2,485	724	26.82	19,415	284,450
Stillwater							123,496
Sweet Grass							
Teton				5	33.80	169	183,236
Toole				1,028	13.44	13,814	520,084
Treasure							8,050
Valley							213,940
Wheatland				280	17.23	4,825	85,500
Wibaux							45,950
Yellowstone				1,004	135.36	135,900	10,247,825
PUBLIC UTILITIES				70,189	16.23	1,139,258	39,759,124
THE STATE	1,035,071	\$ 8.26	\$8,545,912	102,263	\$ 26.78	\$2,738,358	\$77,747,627

## TIMBER LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1950

## Tax Levies Extended Against 30% of Assessed Value

	Timber Lands			Industrial Sites & Improvements			
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead	-----	-----	-----	-----	\$	\$	\$ 50,540
Big Horn	-----	-----	-----	83	116.39	9,660	770,750
Blaine	-----	-----	-----	82	46.65	3,825	387,250
Broadwater	-----	-----	-----	-----	-----	-----	96,400
Carbon	580	4.38	2,540	-----	-----	-----	-----
Carter	-----	-----	-----	-----	-----	-----	-----
Cascade	-----	-----	-----	7,221	96.29	695,320	6,822,820
Chouteau	-----	-----	-----	-----	-----	-----	209,800
Custer	-----	-----	-----	-----	-----	-----	246,370
Daniels	-----	-----	-----	-----	-----	-----	111,500
Dawson	-----	-----	-----	-----	-----	-----	218,055
Deer Lodge	-----	-----	-----	1,784	38.67	68,990	10,420,633
Fallon	-----	-----	-----	-----	-----	-----	47,500
Fergus	-----	-----	-----	-----	-----	-----	537,833
Flathead	146,797	12.66	1,859,290	1,298	27.33	35,471	1,109,060
Gallatin	-----	-----	-----	3,012	28.69	86,425	1,078,215
Garfield	-----	-----	-----	-----	-----	-----	-----
Glacier	-----	-----	-----	182	11.76	2,140	171,759
Golden Valley	-----	-----	-----	-----	-----	-----	7,900
Granite	43,108	3.10	133,777	24	72.29	1,735	233,618
Hill	-----	-----	-----	1,121	34.40	38,562	444,835
Jefferson	-----	-----	-----	-----	-----	-----	-----
Judith Basin	-----	-----	-----	148	45.74	6,770	84,595
Lake	87,588	5.73	501,930	6,191	45.82	283,695	275,570
Lewis and Clark	14,146	6.65	94,118	3,346	22.97	76,865	1,642,315
Liberty	-----	-----	-----	-----	-----	-----	-----
Lincoln	233,618	9.83	2,297,526	501	26.71	13,384	330,955
Madison	-----	-----	-----	-----	-----	-----	1,500
McCone	-----	-----	-----	-----	-----	-----	74,300
Meagher	-----	-----	-----	-----	-----	-----	-----
Mineral	42,502	7.28	309,610	-----	-----	-----	-----
Missoula	246,966	6.73	1,662,181	509	101.37	51,600	794,535
Musselshell	-----	-----	-----	-----	-----	-----	211,123
Park	25,000	2.88	72,000	91	46.62	4,242	192,200
Petroleum	-----	-----	-----	-----	-----	-----	-----
Phillips	-----	-----	-----	-----	-----	-----	151,015
Pondera	-----	-----	-----	35	30.86	1,080	248,180
Powder River	-----	-----	-----	-----	-----	-----	-----
Powell	41,407	7.87	325,669	-----	-----	-----	1,550
Prairie	-----	-----	-----	-----	-----	-----	-----
Ravalli	1,869	11.09	20,723	50	50.00	2,500	125,000
Richland	-----	-----	-----	20	40.00	800	488,950
Roosevelt	-----	-----	-----	-----	-----	-----	221,800
Rosebud	-----	-----	-----	-----	-----	-----	259,350
Sanders	115,983	9.21	1,068,100	1,358	30.51	41,437	251,590
Sheridan	-----	-----	-----	1,093	21.45	23,441	296,985
Silver Bow	1,176	2.08	2,445	724	43.47	31,475	158,175
Stillwater	-----	-----	-----	-----	-----	-----	126,326
Sweet Grass	-----	-----	-----	-----	-----	-----	-----
Teton	-----	-----	-----	5	15.40	77	279,496
Toole	-----	-----	-----	1,067	12.41	13,245	522,072
Treasure	-----	-----	-----	-----	-----	-----	8,050
Valley	-----	-----	-----	-----	-----	510	234,290
Wheatland	-----	-----	-----	280	6.52	1,825	88,500
Wibaux	-----	-----	-----	-----	-----	-----	46,200
Yellowstone	-----	-----	-----	979	165.27	161,800	11,731,700
PUBLIC UTILITIES	-----	-----	-----	61,702	17.76	1,096,068	38,123,997
THE STATE	1,000,740	\$ 8.29	\$8,349,909	92,906	\$ 29.63	\$2,752,942	\$79,935,157
1941	1,277,038	\$ 8.39	\$10,709,682	182,971	\$ 17.11	\$3,131,581	\$62,881,659
1942	1,261,492	8.28	10,451,405	139,112	19.43	2,703,245	64,617,966
1943	1,238,078	8.16	10,103,188	137,894	23.16	3,193,825	66,503,738
1944	1,128,631	8.37	9,443,208	135,514	20.71	2,806,295	67,336,768
1945	1,166,136	8.11	9,461,128	134,879	21.63	2,917,114	68,241,207
1946	1,147,640	8.06	9,254,567	128,389	21.89	2,810,770	67,937,923
1947	1,095,961	8.37	9,174,593	256,570	11.11	2,850,219	65,066,273
1948	1,063,140	8.34	8,866,338	123,820	23.26	2,879,754	68,954,849
1949	1,035,071	8.26	8,545,912	102,263	26.78	2,738,358	77,747,627
1950	1,000,740	8.29	8,349,909	92,906	29.63	2,752,942	79,935,157

**PATENTED MINING CLAIMS AND IMPROVEMENTS AND RESERVED  
RIGHTS OF ENTRY—1949**

**Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations  
and 30% of Assessed Value of Improvements**

	Patented Mining Claims				Reserved Rights of Entry		
	Acres	Av. Value	Value	Improvements	Acres	Av. Value	Value
Beaverhead.....	8,948	\$ 4.11	\$ 36,810	\$ 17,600	-----	-----	-----
Big Horn.....	-----	-----	-----	-----	17,604	.20	3,521
Blaine.....	-----	-----	-----	-----	-----	-----	-----
Broadwater.....	7,545	4.33	32,693	30,755	33,031	.15	4,795
Carbon.....	10,038	20.00	200,760	32,900	13,566	.25	3,400
Carter.....	-----	-----	-----	-----	-----	-----	4,501
Cascade.....	6,366	4.98	31,675	27,255	13,532	.50	6,767
Chouteau.....	-----	-----	-----	-----	-----	-----	-----
Custer.....	-----	-----	-----	-----	-----	-----	87,230
Daniels.....	-----	-----	-----	-----	-----	-----	-----
Dawson.....	-----	-----	-----	-----	211,432	.25	52,859
Deer Lodge.....	11,201	3.04	34,105	-----	449	.50	225
Fallon.....	-----	-----	-----	-----	165,210	.25	41,235
Fergus.....	4,344	4.68	20,345	4,195	97,264	.27	25,990
Flathead.....	-----	-----	-----	-----	-----	-----	-----
Gallatin.....	-----	-----	-----	-----	-----	-----	-----
Garfield.....	-----	-----	-----	-----	219,420	.25	54,855
Glacier.....	-----	-----	-----	-----	-----	-----	-----
Golden Valley.....	640	15.07	9,644	-----	51,239	.25	12,713
Granite.....	16,402	4.39	71,962	88,658	-----	-----	474
Hill.....	-----	-----	-----	-----	-----	-----	-----
Jefferson.....	38,205	4.21	160,771	62,031	3,400	.50	1,702
Judith Basin.....	4,052	4.34	17,605	30,150	61,991	.36	22,118
Lake.....	-----	-----	-----	-----	-----	-----	-----
Lewis and Clark.....	21,592	4.02	86,720	50,600	-----	-----	-----
Liberty.....	417	4.48	1,869	-----	4,040	.25	1,010
Lincoln.....	7,055	2.25	15,882	-----	3,906	.49	1,922
Madison.....	44,880	2.20	98,622	74,658	-----	-----	-----
McCone.....	-----	-----	-----	-----	141,263	.25	35,403
Meagher.....	2,714	3.23	8,768	-----	-----	-----	1,482
Mineral.....	4,245	2.97	12,613	-----	9,335	1.00	9,324
Missoula.....	2,606	4.34	11,313	18,625	35,368	1.00	35,530
Musselshell.....	3,840	36.96	141,936	-----	223,817	.50	111,896
Park.....	6,568	4.38	28,768	71,750	16,343	.25	4,086
Petroleum.....	-----	-----	-----	-----	35,945	.14	4,924
Phillips.....	1,660	5.00	8,302	-----	-----	-----	-----
Pondera.....	20	14.40	288	-----	-----	-----	-----
Powder River.....	-----	-----	-----	-----	200,128	.25	50,025
Powell.....	23,269	1.85	43,119	208,500	-----	-----	-----
Prairie.....	-----	-----	-----	-----	148,996	.25	37,249
Ravalli.....	1,028	2.50	2,570	-----	4,257	1.00	4,257
Richland.....	-----	-----	-----	-----	108,760	.25	27,192
Roosevelt.....	-----	-----	-----	-----	-----	-----	-----
Rosebud.....	-----	-----	-----	-----	-----	-----	126,054
Sanders.....	1,842	4.98	9,175	10,030	4,746	1.00	4,744
Sheridan.....	100	20.00	2,000	-----	-----	-----	-----
Silver Bow.....	38,663	4.21	162,740	2,749,755	-----	-----	-----
Stillwater.....	992	6.04	5,999	4,700	24,167	.25	6,041
Sweet Grass.....	-----	-----	-----	-----	49,967	.25	12,487
Teton.....	-----	-----	-----	-----	1,155	.25	289
Toole.....	-----	-----	-----	-----	-----	-----	-----
Treasure Valley.....	-----	-----	-----	-----	21,684	.25	5,421
Wheatland.....	-----	-----	-----	-----	26,778	.25	6,599
Wibaux.....	-----	-----	-----	-----	-----	-----	18,673
Yellowstone.....	-----	-----	-----	-----	49,475	.25	12,373
PUBLIC UTILITIES.....	-----	-----	-----	-----	-----	-----	-----
THE STATE.....	269,232	\$ 4.67	\$ 1,257,054	\$ 3,482,162	1,998,268	.42	\$ 839,366

# **PATENTED MINING CLAIMS AND IMPROVEMENTS AND RESERVED RIGHTS OF ENTRY—1950**

**Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations  
and 30% of Assessed Value of Improvements**

	Patented Mining Claims			Reserved Rights of Entry			
	Acres	Av. Value	Value	Improvements	Acres	Av. Value	Value
Beaverhead	8,949	\$ 4.12	\$ 36,905	29,600			
Big Horn					17,604	.20	3,521
Blaine							
Broadwater	7,828	4.33	33,918	31,240	34,917	.15	5,317
Carbon	10,093	19.97	201,556	42,500	14,313	.25	3,604
Carter							31,616
Cascade	5,862	5.06	29,675	27,555	13,532	.64	8,777
Chouteau							
Custer							89,293
Daniels							
Dawson					220,243	.25	55,062
Deer Lodge	11,002	3.10	34,105		449	.50	225
Fallon					174,220	.25	43,568
Fergus	3,730	5.21	19,419	7,895	131,217	.26	34,751
Flathead							
Gallatin							
Garfield					275,288	.25	68,820
Glacier							
Golden Valley	640	15.07	9,644		56,177	.25	13,952
Granite	16,968	4.28	72,564	77,547			514
Hill							
Jefferson	38,465	4.21	161,768	62,451	4,722	.50	2,364
Judith Basin	4,052	4.34	17,605	30,150	63,992	.35	22,395
Lake							
Lewis and Clark	21,869	4.01	87,800	64,055			
Liberty	417	4.48	1,869		4,040	.25	1,010
Lincoln	4,418	3.59	15,842	63,080	3,906	.49	1,922
Madison	46,504	2.15	100,130	77,120			
McCone					151,926	.25	37,994
Meagher	2,699	3.28	8,859				1,642
Mineral	4,681	3.15	14,743		8,449	1.00	8,449
Missoula	2,730	4.45	12,158	6,673	35,190	1.00	35,190
Musselshell	3,840	34.36	131,936		241,995	.48	115,791
Park	6,703	4.37	29,293	75,300	16,343	.25	4,086
Petroleum					38,251	.14	5,420
Phillips	1,660	5.00	8,302				
Pondera	20	14.40	288				
Powder River					203,272	.25	50,811
Powell	23,357	1.90	44,365	15,102			
Prairie					152,804	.25	38,151
Ravalli	1,028	2.50	2,570		4,246	1.00	4,246
Richland					117,077	.25	29,271
Roosevelt							
Rosebud							130,184
Sanders	1,842	4.98	9,175	8,680	5,162	1.00	5,162
Sheridan	125	17.60	2,200				
Silver Bow	38,435	4.28	162,485	2,983,120			
Stillwater	1,095	5.95	6,514	34,650	24,167	.25	6,041
Sweet Grass					49,967	.25	12,487
Teton					1,155	.25	289
Toole							
Treasure							5,620
Valley							
Wheatland	28,417	.25	7,009				
Wibaux					75,298	.25	18,832
Yellowstone					50,793	.25	12,702
THE STATE	297,429	\$ 4.25	\$1,262,697	\$3,636,718	2,213,284	\$ .41	\$ 909,079
1941	232,925	\$ 5.37	\$1,250,888	\$3,519,123	1,363,168	\$ .31	\$ 425,256
1942	243,611	5.15	1,253,924	3,531,760	1,372,998	.31	427,588
1943	262,705	4.77	1,253,342	3,693,936	1,318,858	.32	424,049
1944	239,881	5.22	1,251,891	3,515,140	1,516,159	.30	456,229
1945	235,133	5.30	1,246,980	3,406,995	1,760,688	.30	522,844
1946	238,224	5.28	1,258,750	3,313,590	2,034,817	.29	591,580
1947	237,604	5.31	1,261,588	3,438,618	2,045,217	.34	688,581
1948	252,085	4.93	1,243,141	3,516,066	2,114,786	.37	786,598
1949	269,232	4.67	1,257,054	3,482,162	1,998,268	.42	839,366
1950	297,429	4.25	1,262,697	3,636,718	2,213,284	.41	909,079



**TOTAL OF ALL LANDS AND IMPROVEMENTS AND VALUE OF CITY AND  
TOWN LOTS AND IMPROVEMENTS—1949**

	All Lands			City and Town Lots		
	Acres	Av. Value	Value	Improvements	Value	Improvements
Beaverhead .....	1,083,812	\$ 4.00	\$ 4,339,775	\$ 909,190	\$ 629,311	\$ 1,725,869
Big Horn .....	1,060,027	3.76	3,986,406	1,913,090	245,991	1,640,345
Blaine .....	1,483,297	4.28	6,347,395	1,765,035	429,465	1,635,235
Broadwater .....	494,099	5.67	2,800,601	838,195	118,045	785,580
Carbon .....	696,425	10.15	7,066,963	1,383,367	802,441	2,429,489
Carter .....	1,355,093	3.55	4,803,921	658,183	56,447	369,345
Cascade .....	1,365,456	7.60	10,377,135	8,154,225	6,114,914	27,095,865
Chouteau .....	2,036,136	5.95	12,119,082	2,006,831	301,231	1,212,650
Custer .....	1,813,657	2.73	4,951,047	1,125,885	1,570,971	5,612,655
Daniels .....	607,064	8.28	5,024,104	753,543	123,314	839,888
Dawson .....	1,311,074	4.36	5,720,495	1,057,183	934,932	3,008,888
Deer Lodge .....	296,104	6.13	1,816,843	10,289,853	1,673,745	6,882,950
Fallon .....	182,770	4.02	3,265,947	605,280	210,140	728,060
Fergus .....	2,071,565	6.44	13,344,056	2,786,368	1,744,553	4,067,770
Flathead .....	749,629	9.96	7,462,575	4,839,560	2,441,935	9,337,775
Gallatin .....	923,023	10.01	9,241,343	3,375,640	2,020,724	9,644,655
Garfield .....	2,057,091	2.07	4,262,118	328,645	44,407	149,475
Glacier .....	395,685	5.57	2,204,751	709,124	724,622	2,903,401
Golden Valley .....	669,022	3.20	2,142,308	135,090	39,700	146,593
Granite .....	368,167	8.62	3,172,674	1,017,205	122,762	1,964,946
Hill .....	1,529,191	5.60	8,564,515	1,531,097	1,662,245	5,920,990
Jefferson .....	447,260	2.71	1,212,432	526,436	98,959	595,305
Judith Basin .....	766,475	9.93	7,611,708	1,046,125	112,235	501,905
Lake .....	144,621	11.58	4,801,680	2,044,135	682,955	1,727,775
Lewis and Clark .....	968,919	4.14	4,010,768	2,513,285	3,246,620	13,964,145
Liberty .....	801,908	6.73	5,399,848	413,625	671,180	495,130
Lincoln .....	525,748	6.55	3,445,239	732,943	467,568	1,337,100
Madison .....	1,075,000	4.20	4,509,910	888,608	185,925	833,630
McCone .....	1,288,957	4.48	5,772,933	666,570	92,265	240,405
Meagher .....	964,554	3.70	3,569,889	559,276	173,919	630,940
Mineral .....	110,636	5.64	623,512	166,924	47,401	240,065
Missoula .....	763,521	6.00	4,577,578	2,588,565	4,786,995	16,960,450
Musselshell .....	986,039	2.78	2,739,630	473,052	186,474	1,406,609
Park .....	850,045	5.63	4,776,835	1,752,713	1,737,153	5,415,256
Petroleum .....	590,008	2.44	1,442,520	101,840	21,505	121,290
Phillips .....	1,447,213	3.47	5,024,431	838,880	251,531	1,255,145
Pondera .....	715,623	10.05	7,189,748	1,891,660	392,605	2,046,515
Powder River .....	1,345,489	3.22	4,333,225	561,140	29,135	273,530
Powell .....	687,058	6.53	4,485,711	785,654	565,133	1,628,214
Prairie .....	560,982	4.46	2,503,194	359,940	96,145	548,945
Ravalli .....	383,630	11.24	4,310,631	2,636,602	404,566	2,451,926
Richland .....	1,174,927	4.90	5,351,560	1,552,170	244,776	2,129,860
Roosevelt .....	743,026	6.22	4,618,108	1,459,802	323,125	2,247,005
Rosebud .....	2,408,144	2.25	5,410,214	2,024,780	432,740	1,845,800
Sanders .....	584,827	5.18	3,030,448	1,058,190	311,820	1,458,680
Sheridan .....	897,984	7.67	6,884,174	1,794,141	245,735	1,278,555
Silver Bow .....	187,554	4.05	759,415	3,577,690	8,696,540	22,016,680
Stillwater .....	883,627	6.16	5,441,764	1,428,189	201,247	1,336,135
Sweet Grass .....	830,768	4.90	4,103,710	902,684	186,991	993,215
Teton .....	1,052,677	7.85	8,266,085	2,393,892	266,454	1,611,924
Toole .....	1,056,782	4.30	4,539,094	952,594	454,064	1,991,351
Treasure .....	461,676	3.99	1,843,746	203,560	47,835	241,050
Valley .....	1,247,351	5.23	6,522,682	1,456,989	636,734	2,081,509
Wheatland .....	752,451	4.16	3,129,991	507,570	151,189	1,176,815
Wibaux .....	502,400	4.98	2,500,638	457,100	75,160	300,450
Yellowstone .....	1,210,659	9.03	10,932,563	14,398,235	8,306,560	29,897,590
PUBLIC UTILITIES ..	70,189	16.23	1,139,258	39,759,124	560,558	2,401,333
THE STATE .....	52,937,115	\$ 5.29	\$279,828,927	\$141,652,272	\$56,799,692	\$212,884,856



**TOTAL OF ALL LANDS AND IMPROVEMENTS AND VALUE OF CITY AND  
TOWN LOTS AND IMPROVEMENTS—1950**

	Acres	All Lands Av. Value	Value	Improvements	City and Town Lots Value	Improvements
Beaverhead	1,086,753	\$ 4.03	\$ 4,379,444	\$ 957,716	\$ 624,788	\$ 1,866,917
Big Horn	1,078,575	3.74	4,031,167	1,966,695	245,930	1,737,115
Blaine	1,484,589	4.27	6,336,355	1,777,570	426,380	1,684,730
Broadwater	493,013	5.65	2,785,346	940,135	118,810	831,800
Carbon	696,676	10.15	7,072,252	1,395,263	803,951	2,446,442
Carter	1,364,916	3.56	4,857,018	696,741	56,222	406,203
Cascade	1,364,344	7.57	10,333,625	8,825,850	6,282,110	29,680,045
Choteau	2,034,581	5.96	12,116,426	2,078,559	301,168	1,230,504
Custer	1,818,601	2.68	4,969,156	1,659,670	1,579,981	7,174,070
Daniels	611,010	8.27	5,050,022	748,023	122,472	908,543
Dawson	1,312,993	4.36	5,719,006	1,133,290	936,997	3,163,677
Deer Lodge	295,811	6.13	1,812,933	10,795,758	1,721,225	6,900,165
Fallon	813,846	4.02	3,272,650	609,720	209,630	799,520
Fergus	2,067,843	6.45	13,347,224	3,056,723	1,746,386	4,450,865
Flathead	743,946	9.95	7,399,606	5,086,520	2,449,390	9,636,260
Gallatin	928,578	9.95	9,240,551	3,597,200	2,022,204	10,209,470
Garfield	2,060,269	2.07	4,274,107	331,195	44,177	153,050
Glacier	409,599	5.53	2,266,829	821,206	720,815	2,980,969
Golden Valley	658,182	3.26	2,142,791	138,100	40,140	145,860
Granite	371,114	6.84	2,539,872	1,003,899	118,708	875,948
Hill	1,529,938	5.61	8,577,711	1,587,833	1,659,890	6,225,970
Jefferson	446,780	2.70	1,208,459	535,086	99,404	601,420
Judith Basin	766,980	10.19	7,614,560	1,099,590	113,500	541,875
Lake	415,489	11.51	4,783,935	2,116,375	700,120	1,903,935
Lewis and Clark	978,259	4.12	4,029,528	2,698,895	3,263,115	14,731,290
Liberty	799,166	6.97	5,574,087	504,925	88,340	562,205
Lincoln	523,404	6.54	3,424,370	844,617	469,432	1,412,305
Madison	1,076,109	4.20	4,523,438	892,445	184,675	874,000
McCone	1,292,107	4.48	5,786,854	835,740	95,990	304,940
Meagher	963,601	3.69	3,567,818	570,914	174,243	687,279
Mineral	110,329	6.09	672,170	212,283	47,836	241,925
Missoula	766,665	5.93	4,548,806	2,810,588	4,793,935	17,842,717
Musselshell	987,626	2.77	2,738,240	646,699	191,283	1,755,090
Park	842,479	5.68	4,787,645	1,839,093	1,733,688	5,632,981
Petroleum	590,985	2.45	1,445,610	97,200	21,690	131,885
Phillips	1,460,546	3.47	5,065,758	867,630	251,236	1,302,760
Pondera	717,540	10.03	7,194,288	1,994,120	396,775	2,315,995
Powder River	1,337,235	3.24	4,335,906	613,255	26,620	316,090
Powell	735,476	6.15	4,523,497	804,926	568,527	1,701,954
Prairie	560,945	4.46	2,504,481	533,345	96,950	794,870
Ravalli	382,714	11.14	4,261,551	2,696,282	403,414	2,571,880
Richland	1,175,727	4.56	5,356,988	1,589,420	244,437	2,330,805
Roosevelt	744,348	6.19	4,611,030	1,516,232	325,665	2,340,770
Rosebud	2,408,723	2.25	5,414,164	2,053,630	431,040	1,876,880
Sanders	540,395	5.48	2,961,877	1,063,895	315,410	1,492,720
Sheridan	906,069	7.61	6,892,632	1,811,416	252,201	1,327,275
Silver Bow	178,268	4.36	776,695	3,743,790	8,717,585	22,590,445
Stillwater	883,871	6.14	5,423,297	1,443,989	199,210	1,380,430
Sweet Grass	831,524	4.92	4,091,296	1,046,720	264,782	1,248,070
Teton	1,052,935	7.84	8,260,115	2,589,644	268,273	1,794,788
Toole	1,070,969	4.26	4,565,950	1,008,768	456,331	2,126,550
Treasure	463,392	4.02	1,861,890	216,290	48,025	254,520
Valley	1,250,762	5.23	6,542,678	1,541,384	642,820	2,189,299
Wheatland	781,717	4.01	3,133,943	525,935	151,541	1,214,340
Wibaux	502,400	4.97	2,498,597	929,310	74,610	330,135
Yellowstone	1,245,678	8.90	17,084,042	16,150,060	8,531,760	33,137,690
<b>PUBLIC UTILITIES</b>	<b>61,702</b>	<b>17.76</b>	<b>1,096,068</b>	<b>38,123,997</b>	<b>569,730</b>	<b>2,591,165</b>
<b>THE STATE</b>	<b>53,078,092</b>	<b>\$ 5.27</b>	<b>\$279,686,354</b>	<b>\$147,776,154</b>	<b>\$57,445,267</b>	<b>\$227,961,331</b>
1941	48,882,329	\$ 5.26	\$257,045,564	\$109,885,837	\$52,303,834	\$158,975,030
1942	49,626,009	5.20	258,096,511	112,738,310	52,280,635	163,343,861
1943	50,125,434	5.18	259,454,583	116,067,352	52,095,074	164,430,177
1944	50,958,582	5.14	261,954,801	117,660,246	52,141,755	165,528,728
1945	51,522,284	5.15	265,170,117	119,109,941	52,454,863	166,243,176
1946	52,297,967	5.11	267,442,558	120,294,316	53,173,682	171,765,280
1947	52,841,161	5.12	270,415,579	121,306,990	55,182,493	184,237,887
1948	52,840,720	5.25	277,177,464	127,961,998	56,098,349	197,514,829
1949	52,937,115	5.29	279,828,927	141,652,272	56,799,692	212,884,856
1950	53,078,092	5.27	279,686,354	147,776,154	57,445,267	227,961,331

**VALUE OF ALL REAL ESTATE AND IMPROVEMENTS, INCLUDING  
CITY AND TOWN LOTS—1949**

	Real Estate	Improvements	Total
Beaverhead .....	\$ 4,969,086	\$ 2,635,059	\$ 7,604,145
Big Horn .....	4,232,397	3,553,435	7,785,832
Blaine .....	6,776,860	3,400,270	10,177,130
Broadwater .....	2,918,646	1,623,775	4,542,421
Carbon .....	7,869,404	3,811,856	11,681,260
Carter .....	4,860,368	1,027,528	5,887,896
Cascade .....	16,492,049	35,250,090	51,742,139
Chouteau .....	12,420,313	3,219,681	15,639,994
Custer .....	6,522,018	6,738,540	13,260,558
Daniels .....	5,147,418	1,593,431	6,740,849
Dawson .....	6,655,428	4,066,071	10,721,499
Deer Lodge .....	3,490,588	17,172,803	20,663,391
Fallon .....	3,476,087	1,333,340	4,809,427
Fergus .....	15,088,609	6,854,138	21,942,747
Flathead .....	9,904,510	14,177,335	24,081,845
Gallatin .....	11,262,067	13,020,295	24,282,362
Garfield .....	4,306,525	478,120	4,784,645
Glacier .....	2,929,373	3,612,525	6,541,898
Golden Valley .....	2,182,008	281,683	2,463,691
Granite .....	3,295,436	2,082,151	5,377,587
Hill .....	10,226,760	7,452,087	17,678,847
Jefferson .....	1,311,391	1,121,741	2,433,132
Judith Basin .....	7,723,943	1,548,030	9,271,973
Lake .....	5,484,635	3,771,910	9,256,545
Lewis and Clark .....	7,257,388	16,477,430	23,734,818
Liberty .....	5,467,028	908,755	6,375,783
Lincoln .....	3,912,807	2,070,043	5,982,850
Madison .....	4,695,835	1,722,238	6,418,073
McCone .....	5,865,198	906,975	6,772,173
Meagher .....	3,743,808	1,190,216	4,934,024
Mineral .....	670,913	406,989	1,077,902
Missoula .....	9,364,573	19,549,015	28,913,588
Musselshell .....	2,926,104	1,879,661	4,805,765
Park .....	6,513,988	7,167,969	13,681,957
Petroleum .....	1,464,025	223,130	1,687,155
Phillips .....	5,275,962	2,090,025	7,365,987
Pondera .....	7,582,353	3,938,175	11,520,528
Powder River .....	4,362,360	834,670	5,197,030
Powell .....	4,050,844	2,413,868	7,464,712
Prairie .....	2,599,339	908,885	3,508,224
Ravalli .....	4,715,197	5,088,528	9,803,725
Richland .....	5,596,336	3,682,030	9,278,366
Roosevelt .....	4,941,233	3,706,807	8,648,040
Rosebud .....	5,842,954	3,870,580	9,713,534
Sanders .....	3,342,268	2,516,870	5,859,138
Sheridan .....	7,129,909	3,072,696	10,202,605
Silver Bow .....	9,455,955	25,594,370	35,050,325
Stillwater .....	5,643,011	2,764,324	8,407,335
Sweet Grass .....	4,290,701	1,895,899	6,186,600
Teton .....	8,532,539	4,005,816	12,538,355
Toole .....	4,993,158	2,943,945	7,937,103
Treasure .....	1,891,581	444,610	2,336,191
Valley .....	7,159,416	3,538,498	10,697,914
Wheatland .....	3,281,180	1,684,385	4,965,565
Wibaux .....	2,575,798	757,550	3,333,348
Yellowstone .....	19,239,123	44,295,825	63,534,948
PUBLIC UTILITIES .....	1,699,816	42,160,457	43,860,273
THE STATE .....	\$336,628,619	\$354,537,128	\$691,165,747

**TOTAL OF ALL REAL ESTATE AND IMPROVEMENTS, INCLUDING CITY  
AND TOWN LOTS—1950**

	Real Estate	Improvements	Total
Beaverhead	\$ 5,004,232	\$ 2,824,633	\$ 7,828,865
Big Horn	4,277,097	3,703,810	7,980,907
Blaine	6,762,735	3,462,300	10,225,035
Broadwater	2,904,156	1,771,935	4,676,091
Carbon	7,876,203	3,841,705	11,717,908
Carter	4,913,240	1,102,944	6,016,184
Cascade	16,615,735	38,505,895	55,121,630
Chouteau	12,417,594	3,309,063	15,726,657
Custer	6,549,137	8,833,740	15,382,877
Daniels	5,172,494	1,656,566	6,829,060
Dawson	6,656,003	4,296,967	10,952,970
Deer Lodge	3,534,158	17,695,923	21,230,081
Fallon	3,482,280	1,409,240	4,891,520
Fergus	15,093,610	7,507,588	22,601,198
Flathead	9,848,996	14,722,780	24,571,776
Gallatin	11,262,755	13,806,670	25,069,425
Garfield	4,318,284	484,245	4,802,529
Glacier	2,987,644	3,802,175	6,789,819
Golden Valley	2,182,931	283,960	2,466,891
Granite	2,658,580	1,879,847	4,538,427
Hill	10,237,601	7,813,803	18,051,404
Jefferson	1,307,863	1,136,506	2,444,369
Judith Basin	7,728,060	1,641,465	9,369,525
Lake	5,484,055	4,020,330	9,504,385
Lewis and Clark	7,292,643	17,430,185	24,722,828
Liberty	5,662,427	1,067,130	6,729,557
Lincoln	3,893,802	2,256,922	6,150,724
Madison	4,708,113	1,766,445	6,474,558
McCone	5,882,544	1,140,680	7,023,224
Meagher	3,742,061	1,258,193	5,000,254
Mineral	720,006	454,208	1,174,214
Missoula	9,342,741	20,653,305	29,996,046
Musselshell	2,929,523	2,401,789	5,331,312
Park	6,521,333	7,472,074	13,993,407
Petroleum	1,467,300	229,085	1,696,385
Phillips	5,316,994	2,170,390	7,487,384
Pondera	7,591,063	4,310,025	11,901,088
Powder River	4,362,526	929,345	5,291,871
Powell	5,092,024	2,506,880	7,598,904
Prairie	2,601,431	1,328,215	3,929,646
Ravalli	4,664,965	5,268,162	9,933,127
Richland	5,601,425	3,920,225	9,521,650
Roosevelt	4,936,695	3,857,002	8,793,697
Rosebud	5,845,204	3,930,510	9,775,714
Sanders	3,277,287	2,556,615	5,833,902
Sheridan	7,144,833	3,138,691	10,283,524
Silver Bow	9,494,280	26,334,235	35,828,515
Stillwater	5,622,507	2,824,419	8,446,926
Sweet Grass	4,356,078	2,294,790	6,650,868
Teton	8,528,388	4,384,432	12,912,820
Toole	5,022,281	3,135,318	8,157,599
Treasure	1,909,915	470,810	2,380,725
Valley	7,185,498	3,730,683	10,916,181
Wheatland	3,285,484	1,740,275	5,025,759
Wibaux	2,573,207	1,259,445	3,832,652
Yellowstone	19,615,802	49,287,750	68,903,552
PUBLIC UTILITIES	1,665,798	40,715,162	42,380,960
THE STATE	\$337,131,621	\$375,737,485	\$712,869,106
1941	\$309,349,398	\$268,863,876	\$578,213,274
1942	310,377,146	276,082,171	586,459,317
1943	311,549,657	280,497,529	592,047,186
1944	314,096,556	283,188,974	597,285,530
1945	317,624,980	285,353,117	602,978,097
1946	320,616,240	292,059,596	612,675,836
1947	325,598,072	305,544,877	631,142,949
1948	333,275,813	325,476,827	658,752,640
1949	336,628,619	354,537,128	691,165,747
1950	337,131,621	375,737,485	712,869,106

## HORSES AND MULES—1949

## Tax Levies Extended Against 33⅓% of Assessed Value

	Purebred		Value	Range and Unbroken		Value
	Number	Av. Value		Number	Av. Value	
Beaverhead	24	\$118.75	\$ 2,850	2,786	\$ 15.22	\$ 42,400
Big Horn	26	100.00	2,600	1,138	15.09	17,170
Blaine	8	100.00	800	779	15.01	11,690
Broadwater	8	125.00	1,000	429	15.07	6,465
Carbon	16	107.81	1,725	1,351	15.63	21,110
Carter	14	100.00	1,400	1,248	15.00	18,720
Cascade	43	100.00	4,300	788	20.00	15,760
Chouteau	19	100.00	1,900	738	15.00	11,070
Custer	5	100.00	500	978	15.24	14,900
Daniels	9	100.00	900	920	15.09	13,880
Dawson	10	100.00	1,000	1,653	15.00	24,795
Deer Lodge				99	19.24	1,905
Fallon	15	136.67	2,050	983	15.26	15,000
Fergus	68	123.46	8,395	1,853	15.00	27,795
Flathead				673	19.54	13,150
Gallatin				1,108	20.34	22,535
Garfield	50	100.00	5,000	3,192	15.00	47,880
Glacier	2	112.50	225	493	15.20	7,495
Golden Valley				395	13.06	5,160
Granite	12	102.08	1,225	568	15.87	9,015
Hill				413	18.26	7,540
Jefferson	1	100.00	100	487	15.00	7,305
Judith Basin	2	100.00	200	564	19.49	10,990
Lake	23	100.00	2,300	1,460	15.00	21,900
Lewis and Clark				698	15.24	10,640
Liberty				330	15.02	4,955
Lincoln	4	100.00	400	506	15.13	7,655
Madison	73	100.34	7,325	1,210	14.98	18,120
McCone	15	99.00	1,485	1,697	15.00	25,455
Meagher	6	100.00	600	848	15.00	12,720
Mineral				192	15.05	2,890
Missoula	49	101.43	4,970	1,037	15.43	16,005
Musselshell				391	15.00	5,865
Park	48	111.46	5,350	1,013	15.29	15,490
Petroleum				735	15.00	11,025
Phillips	15	100.00	1,500	1,941	20.04	38,900
Pondera	8	100.00	800	544	20.47	11,138
Powder River	8	100.00	800	1,030	15.00	15,450
Powell	4	87.50	350	695	15.04	10,450
Prairie	2	100.00	200	827	15.00	12,405
Ravalli	41	122.93	5,040	965	15.74	15,190
Richland	1	100.00	100	1,231	15.00	18,465
Roosevelt	4	100.00	400	662	15.00	9,930
Rosebud	32	105.00	3,360	1,489	15.00	22,335
Sanders	8	100.00	800	908	15.35	13,935
Sheridan				625	15.27	9,545
Silver Bow				144	15.00	2,160
Stillwater				760	17.80	13,536
Sweet Grass	12	100.00	1,200	693	15.00	10,395
Teton	10	100.00	1,000	833	15.00	12,495
Toole	11	118.18	1,300	379	15.22	5,770
Treasure				224	15.38	3,445
Valley	8	100.00	800	1,628	15.00	24,420
Wheatland				551	15.00	8,265
Wibaux	1	100.00	100	551	15.76	8,685
Yellowstone	26	125.00	3,250	1,166	18.11	21,120
THE STATE	741	\$107.42	\$ 79,600	51,599	\$ 15.78	\$814,484



## HORSES AND MULES—1950

## Tax Levies Extended Against 33½% of Assessed Value

	Number	Purebred Av. Value	Value	Range Number	and Unbroken Av. Value	Value
Beaverhead	23	\$121.74	\$ 2,800	2,588	\$ 15.29	\$ 39,570
B.g Horn	31	100.00	3,100	1,003	15.03	15,075
Blaine	4	100.00	400	678	20.00	13,560
Broadwater	7	171.43	1,200	407	15.50	6,310
Carbon	19	100.00	1,900	1,023	17.05	17,445
Carter	11	100.00	1,100	1,065	15.00	15,975
Cascade	49	100.00	4,900	520	15.00	7,800
Chouteau	9	100.00	900	684	15.00	10,260
Custer	18	127.78	2,300	640	14.70	9,405
Daniels	38	80.26	3,050	862	15.06	12,985
Dawson	9	100.00	900	1,645	15.00	24,675
Deer Lodge	---	---	---	92	16.74	1,540
Fallon	18	97.22	1,750	789	15.45	12,190
Fergus	27	100.00	2,700	1,561	15.00	23,415
Flathead	---	---	---	708	16.28	11,525
Gallatin	12	100.00	1,200	1,164	20.61	23,985
Garfield	43	100.00	4,300	2,538	15.00	38,070
Glacier	1	100.00	100	458	15.55	7,120
Golden Valley	---	---	---	350	14.97	5,240
Granite	2	100.00	200	472	15.00	7,080
Hill	---	---	---	348	15.17	5,280
Jefferson	5	100.00	500	387	15.05	5,825
Judith Basin	3	100.00	300	483	18.31	8,845
Lake	54	80.56	4,350	1,514	15.58	23,595
Lewis and Clark	763	69.84	53,290	606	15.30	9,270
Liberty	2	100.00	200	245	14.92	3,655
Lincoln	21	88.10	1,850	522	15.00	7,830
Madison	53	100.00	5,300	1,200	15.36	18,435
McCone	11	99.00	1,089	1,694	15.00	25,410
Meagher	6	100.00	600	854	15.00	12,810
Mineral	---	---	---	192	18.39	3,530
Missoula	43	102.91	4,425	1,050	15.82	16,610
Musselshell	---	---	---	250	15.04	3,760
Park	55	98.18	5,400	927	15.59	14,450
Petroleum	---	---	---	644	15.00	9,660
Phillips	64	80.47	5,150	1,462	20.07	29,340
Pondera	6	100.00	600	592	19.23	11,383
Powder River	10	100.00	1,000	790	15.00	11,850
Powell	3	100.00	300	624	16.44	10,260
Prairie	---	---	---	703	15.00	10,545
Ravalli	30	92.50	2,775	926	15.05	13,940
Richland	---	---	---	1,091	15.43	16,830
Roosevelt	2	100.00	200	667	15.00	10,005
Rosebud	21	105.00	2,205	1,252	15.00	18,780
Sanders	28	96.07	2,690	907	15.14	13,735
Sheridan	1	100.00	100	571	15.02	8,577
Silver Bow	66	75.00	4,950	178	15.00	2,670
Stillwater	---	---	---	592	16.74	9,910
Sweet Grass	21	100.00	2,100	643	15.00	9,645
Teton	247	75.34	18,610	911	15.00	13,665
Toole	18	112.50	2,025	310	15.00	4,650
Treasure	---	---	---	173	15.49	2,680
Valley	12	100.00	1,200	1,308	15.00	19,620
Wheatland	---	---	---	615	15.00	9,225
Wibaux	---	---	---	540	13.65	7,370
Yellowstone	25	150.00	3,750	1,000	20.00	20,000
THE STATE	1,891	\$ 82.91	\$157,759	46,018	\$ 15.79	\$ 726,870
1941	516	\$ 98.97	\$ 51,069	105,352	\$ 19.94	\$2,100,837
1942	662	95.29	63,085	111,515	20.16	2,248,061
1943	575	99.74	57,353	111,762	16.59	1,854,474
1944	741	99.61	73,809	102,842	16.22	1,668,520
1945	602	104.52	62,924	93,589	15.13	1,516,077
1946	677	103.32	69,948	81,799	16.17	1,323,006
1947	1,623	69.75	113,198	67,639	16.37	1,107,138
1948	1,638	73.26	119,992	61,432	16.08	987,589
1949	741	107.42	79,600	51,599	15.78	814,484
1950	1,891	82.91	157,759	46,018	15.79	726,870



## HORSES AND MULES—1949

## Tax Levies Extended Against 33⅓% of Assessed Value

	Work Horses			All Horses		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	3,169	40.29	127,680	5,979	28.92	172,930
Big Horn.....	2,353	46.69	109,860	3,517	36.86	129,630
Blaine.....	1,579	50.00	78,950	2,366	38.65	91,440
Broadwater.....	858	40.00	34,320	1,295	32.27	41,785
Carbon.....	1,535	40.05	61,470	2,902	29.05	84,305
Carter.....	1,904	40.00	76,160	3,166	30.41	96,280
Cascade.....	2,079	50.61	105,210	2,910	43.05	125,270
Chouteau.....	1,153	40.00	46,120	1,910	30.94	59,090
Custer.....	1,561	40.93	63,890	2,544	31.17	79,290
Daniels.....	251	39.62	9,945	1,180	20.95	24,725
Dawson.....	859	40.00	34,360	2,522	23.85	60,155
Deer Lodge.....	403	39.98	16,110	502	35.89	18,015
Fallon.....	622	40.81	25,385	1,620	26.19	42,435
Fergus.....	2,499	40.00	99,960	4,420	30.80	136,150
Flathead.....	1,071	40.80	43,700	1,744	32.60	56,850
Gallatin.....	2,409	41.53	100,045	3,517	34.85	122,580
Garfield.....	1,323	42.00	55,566	4,565	23.76	108,446
Glacier.....	462	40.06	18,510	957	27.41	26,230
Golden Valley.....	492	40.00	19,680	887	28.00	24,840
Granite.....	783	39.87	31,220	1,363	30.42	41,460
Hill.....	380	39.05	14,840	793	28.22	22,380
Jefferson.....	922	40.16	37,025	1,410	31.51	44,430
Judith Basin.....	922	38.33	35,340	1,488	31.27	46,530
Lake.....	1,529	40.00	61,160	3,012	28.34	85,360
Lewis and Clark.....	1,698	42.41	72,020	2,396	34.50	82,660
Liberty.....	52	40.00	2,080	382	18.42	7,035
Lincoln.....	474	39.67	18,805	984	27.30	26,860
Madison.....	2,181	42.07	91,765	3,464	33.84	117,210
McCone.....	980	39.00	38,220	2,692	24.21	65,160
Meagher.....	1,196	40.08	47,935	2,050	29.88	61,255
Mineral.....	127	36.30	4,610	319	23.51	7,500
Missoula.....	717	41.07	29,445	1,803	27.96	50,420
Musselshell.....	618	40.10	24,780	1,009	30.37	30,645
Park.....	1,835	39.74	72,930	2,896	32.38	93,770
Petroleum.....	567	40.26	22,825	1,302	26.00	33,850
Phillips.....	1,856	40.00	74,240	3,812	30.07	114,640
Pondera.....	241	35.00	8,435	793	25.69	20,373
Powder River.....	2,092	40.00	83,680	3,130	31.93	99,930
Powell.....	1,349	39.97	53,925	2,048	31.60	64,725
Prairie.....	644	40.00	25,760	1,473	26.05	38,365
Ravalli.....	1,539	40.06	61,660	2,545	32.18	81,890
Richland.....	415	42.70	17,720	1,647	22.03	36,285
Roosevelt.....	686	40.00	27,440	1,352	27.94	37,770
Rosebud.....	1,552	45.00	69,840	3,073	31.09	95,535
Sanders.....	749	39.88	29,870	1,665	26.80	44,605
Sheridan.....	433	40.07	17,350	1,058	25.42	26,895
Silver Bow.....	354	40.00	14,160	498	32.77	16,320
Stillwater.....	1,288	45.66	58,815	2,048	35.33	72,351
Sweet Grass.....	1,483	40.00	59,320	2,188	32.41	70,915
Teton.....	957	40.00	38,280	1,800	28.76	51,775
Toole.....	158	40.00	6,320	548	24.43	13,390
Treasure.....	241	40.21	9,690	465	28.25	13,135
Valley.....	1,760	40.00	70,400	3,396	28.16	95,620
Wheatland.....	695	40.00	27,800	1,246	28.94	36,065
Wibaux.....	147	40.00	5,880	699	20.98	14,665
Yellowstone.....	1,636	45.48	74,410	2,828	34.93	98,780
THE STATE.....	61,838	\$ 41.51	\$2,566,916	114,178	\$ 30.31	\$3,461,000

## HORSES AND MULES—1950

## Tax Levies Extended Against 33⅓% of Assessed Value

	Work Horses			All Horses		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	3,183	\$ 40.21	\$ 127,995	5,794	\$ 29.40	\$ 170,365
Big Horn	2,218	46.08	102,210	3,252	37.02	120,385
Blaine	1,464	40.00	58,560	2,146	33.79	72,520
Broadwater	733	50.15	36,760	1,147	38.60	44,270
Carbon	1,380	40.28	55,580	2,422	30.94	74,925
Carter	1,775	45.85	81,380	2,851	34.53	98,455
Cascade	1,956	40.99	80,170	2,525	38.78	92,870
Chouteau	1,042	50.11	52,215	1,735	36.53	63,375
Custer	1,494	43.82	65,470	2,152	35.89	77,175
Daniels	225	39.87	8,970	1,125	22.23	25,005
Dawson	670	40.00	26,800	2,324	22.54	52,375
Deer Lodge	356	43.43	15,460	448	37.95	17,000
Fallon	603	40.01	24,125	1,410	27.00	38,065
Fergus	2,317	45.65	105,770	3,905	33.77	131,885
Flathead	876	45.28	39,665	1,584	32.32	51,190
Gallatin	2,222	42.06	93,455	3,398	34.91	118,640
Garfield	1,286	44.70	57,495	3,867	25.82	99,865
Glacier	340	49.28	16,755	799	30.01	23,975
Golden Valley	495	40.00	19,800	845	29.63	25,040
Granite	730	40.00	29,200	1,204	30.30	36,480
Hill	434	50.18	21,780	782	34.60	27,060
Jefferson	871	40.72	35,465	1,263	33.09	41,790
Judith Basin	911	38.35	34,835	1,397	31.48	43,980
Lake	1,312	40.08	52,585	2,880	27.96	80,530
Lewis and Clark	779	40.41	31,480	2,148	43.78	94,040
Liberty	114	40.00	4,560	361	23.31	8,415
Lincoln	433	40.00	17,320	976	27.66	27,000
Madison	2,268	40.55	91,960	3,521	32.86	115,695
McCone	937	39.00	69,543	2,642	23.86	63,042
Meagher	1,184	40.06	47,430	2,044	29.77	60,840
Mineral	73	37.53	2,740	265	23.66	6,270
Missoula	665	44.90	29,865	1,758	28.83	50,900
Musselshell	546	40.95	22,360	796	32.81	26,120
Park	1,656	44.95	74,435	2,638	35.74	94,285
Petroleum	556	40.00	22,240	1,200	26.58	31,900
Phillips	1,687	40.00	67,480	3,213	31.74	101,970
Pondera	195	40.00	7,800	793	24.95	19,783
Powder River	1,968	40.00	78,720	2,768	33.08	91,570
Powell	1,204	39.48	47,535	1,831	31.73	58,095
Prairie	599	40.00	23,960	1,302	26.50	34,505
Ravalli	1,428	41.01	58,560	2,384	31.58	75,275
Richland	293	40.17	11,770	1,384	20.66	28,600
Roosevelt	682	40.05	27,315	1,351	27.77	37,520
Rosebud	1,453	45.00	65,385	2,726	31.68	86,370
Sanders	588	40.27	23,680	1,523	26.32	40,105
Sheridan	405	40.05	16,220	977	25.48	24,897
Silver Bow	291	40.00	11,640	535	36.00	19,260
Stillwater	1,160	42.67	49,495	1,752	33.91	59,405
Sweet Grass	1,478	41.09	60,730	2,142	33.84	72,475
Teton	544	40.00	21,760	1,702	31.75	54,035
Toole	130	40.00	5,200	458	25.93	11,875
Treasure	239	40.52	9,685	412	30.01	12,365
Valley	1,581	40.02	63,275	2,901	28.99	84,095
Wheatland	560	40.00	22,400	1,175	26.91	31,625
Wibaux	81	40.00	3,240	621	17.09	10,610
Yellowstone	1,315	48.69	64,030	2,340	37.51	87,780
THE STATE	55,985	\$ 42.21	\$2,363,313	103,894	\$ 31.26	\$3,247,942
1941	87,717	\$ 40.24	\$3,529,848	193,585	\$ 29.35	\$5,681,754
1942	87,835	40.44	3,551,836	200,012	29.31	5,862,982
1943	89,301	40.64	3,629,327	201,638	27.48	5,541,154
1944	85,534	40.54	3,467,787	189,117	27.55	5,210,116
1945	82,339	40.55	3,338,539	176,530	27.86	4,917,540
1946	74,998	40.43	3,031,824	157,474	28.10	4,424,778
1947	68,315	41.00	2,800,683	137,577	29.23	4,021,019
1948	64,771	41.12	2,663,665	127,841	29.50	3,771,246
1949	61,838	41.51	2,566,916	114,178	30.31	3,461,000
1950	55,985	42.21	2,363,313	103,894	31.26	3,247,942

## CATTLE—1949

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Purebred			Grade Bulls		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead .....	720	\$125.00	\$ 90,000	1,202	\$100.10	\$ 120,325
Big Horn .....	1,849	130.04	240,440	549	105.70	58,030
Blaine .....	1,186	227.87	270,255			
Broadwater .....	809	126.55	102,375	50	100.00	5,000
Carbon .....	1,158	125.04	144,799	258	100.00	25,800
Carter .....	973	125.00	121,625	213	100.00	21,300
Cascade .....	1,641	128.96	211,635	802	100.00	80,200
Chouteau .....	1,190	125.00	148,750	456	100.00	45,600
Custer .....	349	120.62	42,095			
Daniels .....	409	125.52	51,339	62	58.23	3,610
Dawson .....	355	125.00	44,375	35	100.00	3,500
Deer Lodge .....	38	102.63	3,900			
Fallon .....	237	128.69	30,500	190	100.00	19,000
Fergus .....	2,556	127.25	325,243	480	100.00	48,000
Flathead .....	435	124.03	53,955	139	98.17	13,645
Gallatin .....	4,338	115.26	499,985	153	100.00	15,300
Garfield .....	661	125.00	82,625			
Glacier .....	112	98.66	11,050			
Golden Valley .....	480	125.00	60,000	95	100.00	9,500
Granite .....	1,570	124.94	196,150	244	100.00	24,400
Hill .....	271	143.91	39,000	176	110.94	19,525
Jefferson .....	345	125.00	43,125	66	101.36	6,690
Judith Basin .....	2,849	113.97	324,690	226	96.06	21,710
Lake .....	1,189	123.02	146,275	178	99.16	17,650
Lewis and Clark .....	448	146.21	65,500	598	100.48	60,085
Liberty .....	145	125.00	18,125			
Lincoln .....	115	124.78	14,350	62	100.40	6,225
Madison .....	1,607	110.05	176,855			
McCone .....	562	123.11	69,189	106	98.52	10,443
Meagher .....	1,728	115.63	199,815			
Mineral .....	7	121.43	850	18	100.00	1,800
Missoula .....	258	123.57	31,880			
Musselshell .....	410	125.00	51,250			
Park .....	1,967	118.13	232,370	171	100.00	17,100
Petroleum .....	361	125.00	45,125			
Phillips .....	1,446	168.61	243,805	293	124.78	36,560
Pondera .....	196	121.03	23,722	99	100.92	9,991
Powder River .....	2,021	121.41	245,375	197	100.00	19,700
Powell .....	1,191	110.52	131,625			
Prairie .....	370	125.20	46,323			
Ravalli .....	1,596	118.30	188,639	225	99.24	22,330
Richland .....	192	125.00	24,000	400	90.00	36,000
Roosevelt .....	426	125.00	53,250	262	93.97	24,620
Rosebud .....	831	135.00	112,185	652	105.00	68,460
Sanders .....	483	124.45	60,110	176	99.09	16,440
Sheridan .....	500	127.07	63,535	144	100.69	14,500
Silver Bow .....	10	125.00	1,250	104	100.00	10,400
Stillwater .....	809	132.36	107,075	383	100.68	38,560
Sweet Grass .....	1,054	125.00	131,750	279	100.00	27,900
Teton .....	1,272	101.89	129,603	300	100.00	30,000
Toole .....	228	143.64	32,750	112	100.00	11,200
Treasure .....	108	125.00	13,500	233	100.00	23,300
Valley .....	1,161	125.00	145,125	307	100.00	30,700
Wheatland .....	385	125.00	48,125			
Wibaux .....	479	123.59	59,200	90	100.00	9,000
Yellowstone .....	690	210.00	144,900	125	130.16	16,270
THE STATE .....	48,776	\$127.02	\$6,195,342	10,910	\$100.86	\$1,100,369

## CATTLE—1950

## Tax Levies Extended Against 33⅓% of Assessed Value

	Number	Purebred Av. Value	Value	Number	Grade Bulls Av. Value	Value
Beaverhead	860	\$150.00	\$ 129,000	1,354	\$148.36	\$ 200,875
Big Horn	2,091	141.58	296,040	446	151.28	67,470
Blaine	1,122	234.93	263,595	107	150.00	16,050
Broadwater	958	144.81	138,725			
Carbon	1,285	150.00	192,750	239	150.31	35,925
Carter	845	150.00	126,750	175	150.00	26,250
Cascade	1,504	150.00	225,600	819	133.39	109,250
Chouteau	1,311	150.00	196,650	345	150.00	51,750
Custer	204	150.00	30,600	112	100.00	11,200
Daniels	339	150.81	51,125	128	125.00	16,000
Dawson	446	150.00	66,900	185	150.00	27,750
Deer Lodge	51	123.04	6,275			
Fallon	240	148.54	35,650	153	150.00	22,950
Fergus	2,885	147.44	425,370	441	150.00	66,150
Flathead	419	150.00	62,850	134	143.47	19,225
Gallatin	4,706	135.41	637,250	132	150.00	19,800
Garfield	565	150.00	84,750			
Glacier	178	147.89	26,325			
Golden Valley	485	149.94	72,720	262	150.00	39,300
Granite	2,008	150.00	301,200	189	150.00	28,350
Hill	283	152.92	43,275	167	150.00	25,050
Jefferson	292	150.00	43,800	76	100.99	7,675
Judith Basin	292	129.45	378,005	180	90.86	16,355
Lake	1,168	149.87	175,050	170	149.12	25,350
Lewis and Clark	451	143.35	64,650	551	161.65	89,070
Liberty	226	120.15	27,150	9	90.56	815
Lincoln	172	150.00	25,800	42	148.81	6,250
Madison	2,709	79.04	214,125			
McCone	598	134.42	80,385	160	150.47	24,075
Meagher	2,064	124.87	257,735			
Mineral	15	150.00	2,250	24	85.42	2,050
Missoula	290	150.00	43,500			
Musselshell	380	148.84	56,560			
Park	2,447	132.02	323,060	142	149.30	21,200
Petroleum	354	150.00	53,100			
Phillips	1,476	179.30	264,645	257	150.58	38,700
Pondera	259	147.54	38,212	133	142.18	18,910
Powder River	1,559	144.04	224,560	347	150.00	52,050
Powell	521	120.46	62,760			
Prairie	443	150.00	66,450			
Ravalli	1,712	129.02	220,875	253	150.49	38,075
Richland	236	131.14	30,950	298	117.72	35,080
Roosevelt	416	150.00	62,400			
Rosebud	860	150.00	129,000	608	150.00	91,200
Sanders	476	152.81	72,738	193	144.35	27,860
Sheridan	308	150.08	46,225	314	150.32	47,200
Silver Bow	10	150.00	1,500	101	150.00	15,150
Stillwater	800	129.58	103,665	450	104.89	47,200
Sweet Grass	1,050	150.00	157,500	353	150.00	52,950
Teton	1,533	133.14	204,110	358	150.21	53,775
Toole	209	150.00	31,350	87	150.00	13,050
Treasure	62	150.00	9,300	234	150.00	35,100
Valley	1,023	162.90	166,650	395	147.09	58,100
Wheatland	403	150.00	60,450			
Wibaux	435	148.79	64,725	75	89.67	6,725
Yellowstone	654	220.00	143,880	123	150.00	18,450
THE STATE	48,688	\$150.36	\$7,320,515	11,321	\$143.61	\$1,625,760
1941	22,877	\$ 73.96	\$1,691,930			
1942	26,457	79.15	2,094,056			
1943	30,418	87.83	2,671,740			
1944	45,824	94.17	4,315,194			
1945	39,932	108.24	4,322,398	12,237	90.43	1,106,551
1946	41,618	107.81	4,486,758	15,379	89.29	1,373,254
1947	43,715	110.71	4,839,655	11,393	91.51	1,042,602
1948	44,727	126.48	5,657,258	10,706	101.40	1,085,596
1949	48,776	127.02	6,195,342	10,910	100.86	1,100,369
1950	48,688	150.36	7,320,515	11,321	143.61	1,625,760



## Tax Levies Extended Against 33⅓% of Assessed Value

## CATTLE—1949

	Coming Yearlings			Coming 2 Year Olds		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead .....	24,758	\$ 50.10	\$ 1,240,300	17,761	\$ 60.07	\$ 1,066,870
Big Horn .....	19,290	54.99	1,060,690	13,996	66.47	930,335
Blaine .....	14,582	60.02	875,230	5,442	74.98	408,065
Broadwater .....	6,154	50.00	307,700	4,127	60.72	250,580
Carbon .....	9,613	50.00	480,650	3,642	59.99	218,500
Carter .....	9,887	50.00	494,350	5,167	60.00	310,020
Cascade .....	12,596	50.00	629,800	5,766	60.00	345,960
Chouteau .....	14,906	50.00	745,300	7,084	60.00	425,040
Custer .....	14,848	50.65	752,025	7,272	60.70	441,405
Daniels .....	2,604	50.12	130,521	1,019	59.94	61,080
Dawson .....	6,179	50.00	308,950	2,867	60.00	172,020
Deer Lodge .....	1,496	50.76	75,935	506	61.68	31,210
Fallon .....	6,736	50.30	336,830	2,735	59.94	163,930
Fergus .....	21,511	50.00	1,075,550	7,864	60.00	471,840
Flathead .....	2,817	50.10	141,135	953	59.07	56,290
Gallatin .....	8,884	50.07	444,850	4,121	60.00	247,260
Garfield .....	11,147	50.00	557,350	6,064	60.00	363,840
Glacier .....	3,622	25.15	91,100	629	58.95	37,080
Golden Valley .....	5,943	50.00	297,150	2,702	60.00	162,120
Granite .....	4,755	50.75	241,325	1,685	60.00	101,100
Hill .....	5,112	50.59	258,635	1,902	61.73	117,405
Jefferson .....	3,806	50.01	190,335	2,380	60.17	143,215
Judith Basin .....	13,406	50.01	670,400	5,192	59.98	311,400
Lake .....	8,248	50.00	412,400	4,571	60.00	274,260
Lewis and Clark .....	10,012	48.08	481,340	4,906	62.35	305,910
Liberty .....	2,850	51.75	147,500	1,580	60.00	94,800
Lincoln .....	1,761	50.23	88,450	584	60.00	35,040
Madison .....	11,753	52.37	615,455	6,081	59.71	363,070
McCone .....	6,628	51.06	338,028	3,059	60.00	183,540
Meagher .....	8,523	50.29	428,600	3,108	60.35	187,580
Mineral .....	318	50.00	15,900	153	59.87	9,160
Missoula .....	3,274	49.54	162,180	1,689	58.79	99,300
Musselshell .....	6,222	50.00	311,100	3,336	60.01	200,180
Park .....	9,459	49.99	472,860	2,613	59.28	154,900
Petroleum .....	7,974	50.00	398,700	3,655	60.00	219,300
Phillips .....	14,905	60.01	894,510	6,197	74.93	464,335
Pondera .....	2,977	55.19	164,293	1,182	59.03	69,779
Powder River .....	16,767	50.00	838,350	8,253	59.93	494,580
Powell .....	7,496	50.02	374,915	2,965	60.01	177,930
Prairie .....	4,716	50.00	235,800	3,244	60.00	194,640
Ravalli .....	7,216	50.10	361,545	3,899	59.70	232,730
Richland .....	6,579	50.00	328,950	2,368	60.00	142,080
Roosevelt .....	6,325	50.00	316,250	3,016	60.00	180,960
Rosebud .....	12,184	50.11	621,384	6,056	60.00	363,360
Sanders .....	5,123	50.02	256,275	2,708	60.09	162,720
Sheridan .....	4,120	51.22	211,010	1,962	59.88	117,490
Silver Bow .....	1,167	50.00	58,350	575	60.00	34,500
Stillwater .....	11,168	50.41	562,960	4,681	61.17	286,360
Sweet Grass .....	9,238	50.00	461,900	3,561	60.00	213,660
Teton .....	11,074	50.00	553,700	6,879	60.00	412,740
Toole .....	4,148	50.00	207,400	1,504	60.00	90,240
Treasure .....	4,058	50.00	202,900	1,624	60.01	97,450
Valley .....	14,155	50.00	707,750	5,904	60.00	354,240
Wheatland .....	7,281	50.00	364,050	3,305	60.00	198,300
Wibaux .....	3,060	50.65	154,995	1,872	60.51	113,280
Yellowstone .....	13,755	51.00	701,500	10,276	82.00	842,630
THE STATE .....	469,186	\$ 50.85	\$23,857,411	228,242	\$ 62.25	\$14,207,609



CATTLE—1950

Tax Levies Extended Against 33⅓% of Assessed Value

	Coming Yearlings			Coming 2 Year Olds		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	25,288	\$ 49.95	\$1,263,110	13,602	\$ 59.91	\$ 814,910
Big Horn	15,152	65.01	985,040	9,455	69.97	661,580
Blaine	11,409	60.03	684,840	4,021	75.00	301,575
Broadwater	5,676	50.27	285,315	3,077	61.11	188,030
Carbon	7,845	50.00	392,260	2,364	60.00	141,830
Carter	6,930	50.00	346,500	3,515	60.00	210,900
Cascade	10,510	50.00	525,500	5,032	60.00	301,920
Chouteau	9,119	50.00	455,950	4,210	60.00	252,600
Custer	7,016	50.08	351,330	3,401	60.00	204,055
Daniels	1,923	50.00	96,150	965	59.81	57,720
Dawson	3,512	50.00	175,600	2,327	60.00	139,620
Deer Lodge	1,401	52.71	73,845	393	60.33	23,710
Fallon	4,529	50.10	226,920	2,090	59.96	125,320
Fergus	16,385	50.00	819,250	6,484	60.00	389,040
Flathead	2,708	49.97	135,330	1,223	60.07	73,470
Gallatin	9,521	50.00	376,050	3,559	60.00	213,540
Garfield	5,725	50.00	286,250	2,984	60.00	179,040
Glacier	1,668	50.34	83,960	502	59.96	30,100
Golden Valley	5,198	50.00	259,900	2,070	60.00	124,200
Granite	4,795	50.00	239,750	1,359	60.00	81,540
Hill	3,347	50.00	167,350	1,680	60.00	100,800
Jefferson	3,679	50.01	184,000	1,655	60.07	99,410
Judith Basin	10,331	50.03	516,830	6,842	60.00	252,780
Lake	7,223	50.00	361,150	3,393	60.00	203,580
Lewis and Clark	8,546	50.03	427,550	4,245	60.09	255,075
Liberty	2,280	50.31	114,700	1,150	60.00	69,000
Lincoln	1,376	50.00	68,800	544	60.00	32,640
Madison	11,163	50.16	559,940	4,191	60.84	254,995
McCone	4,091	51.00	208,641	2,089	60.00	125,340
Meagher	8,028	50.00	401,400	4,460	60.00	267,600
Mineral	235	50.00	11,750	129	59.53	7,680
Missoula	3,060	51.00	156,060	1,288	60.57	78,020
Musselshell	4,893	46.43	227,175	2,248	60.25	135,450
Park	6,387	50.18	320,500	1,889	60.02	113,370
Petroleum	5,914	50.00	295,700	2,512	60.00	150,720
Phillips	11,064	60.07	664,645	5,204	75.00	390,300
Pondera	2,808	50.24	141,074	1,548	59.99	92,861
Powder River	10,426	50.00	521,300	5,332	60.00	319,920
Powell	8,696	51.64	449,035	3,704	61.57	228,050
Prairie	2,499	50.00	124,950	2,123	60.00	127,380
Ravalli	6,509	50.00	325,450	3,376	60.06	202,768
Richland	4,803	49.18	236,210	1,665	59.78	99,540
Roosevelt	4,155	50.00	207,750	2,570	60.00	154,200
Rosebud	7,285	51.00	371,535	4,470	60.00	268,200
Sanders	3,796	50.02	189,870	2,024	60.00	121,440
Sheridan	3,657	50.01	182,875	1,700	60.02	102,040
Silver Bow	988	50.00	49,400	519	60.00	31,140
Stillwater	8,933	50.38	450,010	3,983	60.64	241,525
Sweet Grass	7,704	50.00	385,200	3,480	60.00	208,800
Teton	6,634	50.00	331,700	5,411	60.00	324,660
Toole	3,200	50.02	160,055	845	60.00	50,700
Treasure	3,233	50.00	161,650	1,433	60.00	85,980
Valley	10,582	50.00	529,100	5,450	60.00	327,000
Wheatland	7,284	50.00	364,200	2,706	60.00	162,360
Wibaux	1,529	50.66	77,455	1,134	60.88	69,040
Yellowstone	11,600	55.00	638,000	9,215	84.65	780,050
THE STATE	364,248	\$ 51.19	\$18,645,860	178,840	\$ 61.78	\$11,049,114
1941	302,149	\$ 24.94	\$ 7,534,243	157,962	\$ 30.23	\$ 4,775,403
1942	339,375	29.93	10,159,137	171,978	35.31	6,074,253
1943	401,860	35.67	14,334,662	201,994	41.23	8,327,947
1944	470,463	35.94	16,906,158	252,978	45.82	11,590,198
1945	474,371	40.33	19,131,148	249,451	50.41	12,574,788
1946	485,443	40.60	19,711,471	240,260	50.79	12,203,094
1947	440,239	41.58	18,306,647	218,125	52.61	11,472,042
1948	463,377	51.10	23,676,610	221,794	61.66	13,674,918
1949	469,186	50.85	23,857,411	228,242	62.25	14,207,609
1950	364,248	51.19	18,645,860	178,840	61.78	11,049,114

## CATTLE—1949

## Tax Levies Extended Against 33⅓% of Assessed Value

	Steers, Coming 3 Years Old and Over			Stock and Range Cows, Coming 3 Years Old and Over		
	Number	Ave. Value	Value	Number	Ave. Value	Value
Beaverhead .....	40	\$ 90.00	\$ 3,600	28,822	\$ 59.79	\$ 1,723,230
Big Horn .....	602	100.66	60,600	24,908	70.00	1,743,610
Blaine .....	574	104.16	59,785	16,927	85.19	1,442,010
Broadwater .....	730	98.36	71,800	9,357	60.00	561,420
Carbon .....	96	90.00	8,640	10,893	60.00	653,615
Carter .....	420	90.00	37,800	13,592	60.00	815,520
Cascade .....	1,451	90.00	130,590	17,499	60.00	1,049,940
Chouteau .....	715	90.00	64,350	19,719	60.00	1,183,140
Custer .....	1,898	95.40	181,070	20,373	61.02	1,243,135
Daniels .....	379	83.81	31,765	4,387	60.01	263,250
Dawson .....	282	90.00	25,380	12,120	60.00	727,200
Deer Lodge .....	99	83.08	8,325	2,116	61.13	129,360
Fallon .....	18	90.00	1,620	10,901	60.01	654,175
Fergus .....	898	90.00	80,820	31,700	60.00	1,902,000
Flathead .....	23	66.52	1,530	3,287	60.48	198,800
Gallatin .....	58	90.00	5,220	10,811	60.00	648,660
Garfield .....	453	90.00	40,770	14,584	60.00	875,040
Glacier .....	141	97.73	13,780	3,432	60.13	206,370
Golden Valley .....	81	90.00	7,290	7,496	60.00	449,768
Granite .....	67	90.00	6,030	7,154	61.12	437,220
Hill .....	18	60.00	1,080	7,619	63.15	481,115
Jefferson .....	-----	-----	-----	6,621	60.00	397,275
Judith Basin .....	-----	-----	-----	15,422	60.02	925,695
Lake .....	305	90.00	27,450	6,979	60.00	418,740
Lewis and Clark .....	524	90.00	47,160	12,372	62.27	770,405
Liberty .....	95	99.42	9,445	3,659	60.00	219,540
Lincoln .....	12	82.50	990	2,082	60.13	125,190
Madison .....	3	90.00	270	11,956	84.44	1,009,520
McCone .....	64	90.00	5,760	10,348	60.00	620,880
Meagher .....	671	89.55	60,085	15,329	60.76	931,375
Mineral .....	9	74.44	670	363	58.35	21,180
Missoula .....	281	90.41	25,405	3,101	60.82	188,590
Musselshell .....	566	94.43	53,445	7,872	62.54	492,325
Park .....	41	90.00	3,690	12,547	60.02	753,070
Petroleum .....	349	90.00	31,410	8,052	60.00	483,132
Phillips .....	279	100.00	27,900	21,822	74.99	1,636,370
Pondera .....	260	82.75	21,516	4,241	62.26	264,639
Powder River .....	1,788	90.00	160,920	25,371	60.00	1,522,260
Powell .....	339	97.26	32,970	9,842	61.08	600,535
Prairie .....	136	93.97	12,780	8,569	60.00	514,140
Ravalli .....	37	89.73	3,320	6,731	60.56	407,655
Richland .....	-----	-----	-----	11,612	60.40	701,385
Roosevelt .....	-----	-----	-----	9,633	60.00	577,980
Rosebud .....	763	90.00	68,670	18,909	60.00	1,134,540
Sanders .....	274	89.56	24,540	6,033	60.06	362,350
Sheridan .....	10	90.00	900	7,081	60.17	426,040
Silver Bow .....	19	60.00	1,140	1,635	60.00	98,100
Stillwater .....	240	91.04	21,850	13,765	61.29	843,695
Sweet Grass .....	30	89.33	2,680	13,190	60.00	791,400
Teton .....	1,502	90.00	135,180	10,156	60.00	609,360
Toole .....	-----	-----	-----	5,673	60.00	340,375
Treasure .....	50	90.00	4,500	6,551	59.96	392,860
Valley .....	892	90.00	80,280	16,923	60.00	1,015,380
Wheatland .....	425	90.00	38,250	11,067	60.00	664,020
Wibaux .....	-----	-----	-----	5,600	60.36	338,010
Yellowstone .....	77	100.00	7,700	13,807	85.37	1,178,720
THE STATE .....	19,084	\$ 91.84	\$ 1,752,721	622,611	\$62.90	\$39,164,709

## CATTLE—1950

## Tax Levies Extended Against 33⅓% of Assessed Value

	Steers, Coming 3 Years Old and Over			Stock and Range Cows, Coming 3 Years Old and Over		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....				32,659	\$ 60.04	\$1,960,965
Big Horn.....	1,005	\$ 97.29	\$ 97,780	25,167	70.41	1,771,925
Blaine.....	339	99.97	33,890	16,947	75.00	1,271,025
Broadwater.....	130	90.15	11,720	10,711	58.17	623,080
Carbon.....	20	90.00	1,800	12,026	60.00	721,600
Carter.....	283	90.00	25,470	12,978	60.00	778,680
Cascade.....	1,358	90.00	122,220	17,907	60.00	1,074,420
Chouteau.....	236	90.00	21,240	18,789	60.00	1,127,340
Custer.....	1,248	122.11	152,395	16,373	60.96	998,110
Daniels.....	63	59.05	3,720	4,513	60.03	270,920
Dawson.....	97	90.00	8,730	11,231	60.00	673,860
Deer Lodge.....	288	81.91	23,590	1,694	60.06	101,740
Fallon.....				10,209	61.03	623,020
Fergus.....	108	90.00	9,720	32,929	60.00	1,975,740
Flathead.....	147	60.00	8,820	3,362	59.72	200,765
Gallatin.....	5	90.00	450	9,851	60.00	591,060
Garfield.....	96	90.00	8,640	11,634	60.00	698,040
Glacier.....	119	92.31	10,985	3,661	60.01	219,685
Golden Valley.....	35	90.00	3,150	8,339	60.00	500,360
Granite.....	16	90.00	1,440	7,382	60.00	442,920
Hill.....	523	90.00	47,070	6,783	60.00	406,980
Jefferson.....				7,078	60.00	424,680
Judith Basin.....				16,942	60.00	1,016,520
Lake.....	251	102.85	25,815	7,246	60.00	434,760
Lewis and Clark.....	470	88.39	41,545	13,252	60.09	796,255
Liberty.....	64	90.00	5,760	3,784	60.10	227,400
Lincoln.....	26	90.00	2,340	2,386	60.00	143,160
Madison.....	11	95.45	1,050	18,140	64.16	1,163,890
McCone.....	16	90.00	1,440	11,008	60.00	660,480
Meagher.....	572	90.00	51,480	16,942	60.00	1,016,520
Mineral.....	8	86.25	690	412	60.80	25,050
Missoula.....	149	90.00	13,410	3,173	60.04	190,495
Musselshell.....	293	118.48	34,715	7,729	59.54	460,200
Park.....	2	90.00	180	13,866	60.01	832,110
Petroleum.....	69	115.22	7,950	7,994	60.00	479,640
Phillips.....	296	100.00	29,600	20,549	75.04	1,542,075
Pondera.....	223	84.90	18,933	5,079	60.09	305,190
Powder River.....	632	90.00	56,880	21,635	60.00	1,298,100
Powell.....	439	122.44	53,750	10,958	62.26	682,270
Prairie.....	100	90.00	9,000	8,809	60.00	528,560
Ravalli.....	30	80.00	2,400	6,505	60.06	390,705
Richland.....				11,479	59.84	686,860
Roosevelt.....	386	90.00	34,740	9,742	60.00	584,520
Rosebud.....	433	90.00	38,970	15,162	60.00	909,720
Sanders.....	80	89.25	7,140	5,885	60.11	353,740
Sheridan.....	119	90.00	10,710	7,293	60.01	437,625
Silver Bow.....	8	90.00	720	1,656	60.00	99,360
Stillwater.....	209	90.10	18,830	13,888	60.29	837,255
Sweet Grass.....	136	90.00	12,240	14,983	60.00	898,930
Teton.....	179	90.00	16,110	13,180	60.00	790,800
Toole.....				6,192	60.00	371,520
Treasure.....	52	90.00	4,680	6,202	59.84	372,120
Valley.....	338	89.97	30,410	17,086	60.00	1,025,160
Wheatland.....	259	90.00	23,310	12,125	60.00	727,500
Wibaux.....				5,113	60.20	307,785
Yellowstone.....	55	100.00	5,500	11,900	89.05	1,059,710
THE STATE.....	12,021	\$ 95.93	\$1,153,128	630,518	\$ 62.03	\$39,112,950
1941.....	23,825	\$ 49.88	\$1,188,495	323,013	\$ 35.34	\$14,985,202
1942.....	30,181	55.24	1,667,363	475,166	40.19	19,095,982
1943.....	36,236	61.87	2,241,994	508,263	46.35	23,555,557
1944.....	34,965	68.17	2,383,063	553,888	46.97	26,017,853
1945.....	21,986	78.46	1,721,021	595,383	51.01	30,372,823
1946.....	16,377	79.38	1,300,012	604,458	51.03	30,844,593
1947.....	18,043	82.09	1,477,183	584,034	52.25	30,515,004
1948.....	17,789	90.78	1,614,863	596,581	62.08	37,034,838
1949.....	19,084	91.84	1,752,721	622,611	62.90	39,164,709
1950.....	12,021	95.93	1,153,128	630,518	62.03	39,112,950

## CATTLE—1949

## Tax Levies Extended Against 33⅓% of Assessed Value

	Dairy Cattle			All Cattle		
	Number	Ave. Value	Value	Number	Ave. Value	Value
Beaverhead .....	970	\$ 75.03	\$ 72,775	74,273	\$ 58.12	\$ 4,317,100
Big Horn .....	1,621	89.62	145,270	62,815	67.48	4,238,975
Blaine .....	1,368	143.17	195,850	40,079	81.12	3,251,195
Broadwater .....	856	75.00	64,200	22,083	61.73	1,363,075
Carbon .....	3,068	75.15	230,545	28,728	61.35	1,762,549
Carter .....	302	75.00	22,650	30,554	59.69	1,823,265
Cascade .....	3,345	80.00	267,600	43,100	63.01	2,715,725
Chouteau .....	824	75.00	61,800	44,894	59.56	2,673,980
Custer .....	915	80.14	73,325	45,655	59.87	2,733,055
Daniels .....	345	75.22	25,950	9,205	61.65	567,515
Dawson .....	655	75.00	49,125	22,493	59.15	1,330,550
Deer Lodge .....	313	69.98	21,905	4,568	59.25	270,635
Fallon .....	429	75.02	32,185	21,246	58.28	1,238,240
Fergus .....	1,774	75.00	133,050	66,783	60.44	4,036,503
Flathead .....	3,499	75.56	264,395	11,153	65.43	729,750
Gallatin .....	4,720	75.12	354,550	33,085	66.97	2,215,825
Garfield .....	215	75.00	16,125	33,124	58.44	1,935,750
Glacier .....	148	75.00	11,100	8,084	45.83	370,480
Golden Valley .....	206	75.00	15,450	17,003	58.89	1,001,278
Granite .....	639	75.70	48,375	16,114	65.45	1,054,600
Hill .....	646	74.87	48,365	15,744	61.30	965,125
Jefferson .....	1,412	77.17	108,965	14,630	60.80	889,605
Judith Basin .....	933	75.00	69,975	38,028	61.11	2,323,870
Lake .....	6,289	75.02	471,775	27,759	63.71	1,768,550
Lewis and Clark .....	1,312	68.43	89,775	30,172	60.33	1,820,175
Liberty .....	---	---	---	8,329	58.76	489,410
Lincoln .....	792	74.94	59,355	5,408	60.95	329,600
Madison .....	1,724	76.97	132,695	33,124	69.37	2,297,865
McCone .....	600	75.00	45,000	21,367	59.57	1,272,840
Meagher .....	222	75.00	16,650	29,581	61.66	1,824,105
Mineral .....	181	75.00	13,575	1,049	60.19	63,135
Missoula .....	1,646	75.15	123,690	10,249	61.57	631,045
Musselshell .....	395	75.00	29,625	18,801	60.52	1,137,925
Park .....	1,769	75.37	133,325	28,567	61.98	1,767,315
Petroleum .....	20	75.00	1,500	20,411	57.77	1,179,167
Phillips .....	742	100.00	74,200	45,684	73.94	3,377,680
Pondera .....	986	77.22	76,140	9,941	63.32	629,480
Powder River .....	457	75.00	34,275	54,854	60.44	3,315,460
Powell .....	770	74.71	57,525	22,603	60.85	1,375,500
Prairie .....	130	75.00	9,750	17,165	59.04	1,013,433
Ravalli .....	7,250	75.00	543,769	26,954	65.30	1,759,988
Richland .....	197	75.00	14,775	21,348	58.42	1,247,190
Roosevelt .....	640	75.00	48,000	20,302	59.16	1,201,060
Rosebud .....	553	75.00	41,475	39,948	60.33	2,410,074
Sanders .....	1,582	74.87	118,440	16,379	61.11	1,000,875
Sheridan .....	1,000	74.04	74,039	14,817	61.25	907,514
Silver Bow .....	939	75.00	70,425	4,449	61.62	274,165
Stillwater .....	2,104	76.07	160,045	33,150	60.95	2,020,545
Sweet Grass .....	1,155	75.00	86,625	28,507	60.19	1,715,915
Teton .....	1,753	75.00	131,475	32,936	60.79	2,002,058
Toole .....	154	75.00	11,550	11,819	58.68	693,515
Treasure .....	200	75.00	15,000	12,824	58.45	749,510
Valley .....	1,351	75.00	101,325	40,693	59.83	2,434,800
Wheatland .....	434	75.00	32,550	22,897	58.75	1,345,295
Wibaux .....	732	75.00	54,900	11,833	61.64	729,385
Yellowstone .....	4,997	123.78	618,510	43,727	80.28	3,510,230
THE STATE .....	72,279	\$ 80.59	\$5,825,288	1,471,088	\$ 62.61	\$92,103,449



## CATTLE—1950

## Tax Levies Extended Against 33⅓% of Assessed Value

	Number	Dairy Cattle Av. Value	Value	Number	All Cattle Av. Value	Value
Beaverhead .....	931	\$ 75.00	\$ 69,825	74,694	\$ 59.42	\$ 4,438,685
Big Horn .....	1,465	88.79	130,077	54,781	73.20	4,009,912
Blaine .....	1,534	100.03	153,450	35,479	76.79	2,724,425
Broadwater .....	807	75.00	60,525	21,359	61.21	1,307,395
Carbon .....	3,057	75.04	229,405	26,836	63.93	1,715,570
Carter .....	335	75.00	25,125	25,061	61.44	1,539,675
Cascade .....	3,197	80.05	255,920	40,327	64.84	2,614,830
Chouteau .....	698	75.00	52,350	34,708	62.17	2,157,880
Custer .....	772	75.40	58,210	29,126	62.00	1,805,900
Daniels .....	375	75.32	28,245	8,306	63.07	523,880
Dawson .....	759	75.00	56,925	18,557	61.94	1,149,385
Deer Lodge .....	309	68.24	21,085	4,136	60.50	250,245
Fallon .....	429	75.86	32,545	17,650	60.42	1,066,405
Fergus .....	1,832	75.00	137,400	61,064	62.60	3,822,670
Flathead .....	3,499	75.39	263,805	11,492	66.50	764,265
Gallatin .....	4,867	75.00	365,025	32,641	71.90	2,203,175
Garfield .....	221	75.00	16,575	21,225	59.99	1,273,295
Glacier .....	95	75.00	7,125	6,223	60.77	378,180
Golden Valley .....	224	75.00	16,800	16,613	61.19	1,016,430
Granite .....	495	75.00	37,125	16,244	69.71	1,132,325
Hill .....	622	74.76	46,500	13,405	62.44	837,025
Jefferson .....	1,383	75.18	103,975	14,163	60.97	863,540
Judith Basin .....	865	75.00	64,875	35,452	63.34	2,245,365
Lake .....	6,355	75.00	476,600	25,806	65.97	1,702,305
Lewis and Clark .....	1,137	75.38	85,710	28,652	61.42	1,759,855
Liberty .....				7,513	59.21	444,825
Lincoln .....	728	75.00	54,600	5,274	63.25	333,590
Madison .....	1,796	75.14	134,950	38,010	61.27	2,328,950
McCone .....	406	75.00	30,450	18,368	61.56	1,130,811
Meagher .....	227	75.00	17,025	32,293	62.30	2,011,760
Mineral .....	91	73.85	6,720	914	61.48	56,190
Missoula .....	1,560	74.94	116,900	9,520	62.86	598,385
Musselshell .....	329	74.97	24,665	15,872	59.15	938,765
Park .....	1,653	75.76	125,230	26,386	65.78	1,735,650
Petroleum .....	88	75.00	6,600	16,931	58.69	993,710
Phillips .....	596	100.00	59,600	39,442	75.80	2,989,565
Pondera .....	871	75.48	65,747	10,921	62.35	680,927
Powder River .....	399	75.00	29,925	40,330	62.06	2,502,735
Powell .....	616	75.05	46,230	24,934	61.05	1,522,095
Prairie .....	156	75.22	11,735	14,130	61.43	868,075
Ravalli .....	7,609	75.16	571,902	25,994	67.41	1,752,175
Richland .....	168	71.43	12,000	18,649	59.02	1,100,640
Rosevelt .....	632	75.00	47,400	17,901	60.95	1,091,010
Rosebud .....	516	75.00	38,700	29,334	62.98	1,847,325
Sanders .....	1,469	74.82	109,905	13,923	63.40	882,693
Sheridan .....	868	75.05	65,145	14,259	62.54	891,820
Silver Bow .....	841	75.00	63,075	4,123	63.14	260,345
Stillwater .....	2,109	76.33	160,980	30,372	61.22	1,859,465
Sweet Grass .....	1,117	75.00	83,775	28,823	62.43	1,799,445
Teton .....	1,829	75.00	137,175	29,124	63.81	1,858,330
Toole .....	86	75.00	6,450	10,619	59.62	633,125
Treasure .....	168	75.00	12,600	11,384	59.86	681,430
Valley .....	1,402	75.00	105,150	36,276	61.79	2,241,570
Wheatland .....	444	75.00	33,300	23,221	59.05	1,371,120
Wibaux .....	642	75.00	48,150	8,928	64.29	573,880
Yellowstone .....	4,918	130.18	640,220	38,465	85.42	3,285,810
THE STATE .....	70,597	\$ 80.19	\$5,661,506	1,316,233	\$ 64.25	\$84,568,833
1941 .....	73,661	\$ 45.50	\$3,351,273	1,004,487	\$ 33.38	\$33,526,546
1942 .....	81,388	50.06	4,074,581	1,124,545	38.38	43,165,372
1943 .....	89,664	57.27	5,135,452	1,268,435	44.36	56,267,352
1944 .....	97,960	61.47	6,021,192	1,456,069	46.17	67,233,658
1945 .....	90,965	66.72	6,069,587	1,848,275	50.73	75,298,316
1946 .....	83,264	66.90	5,570,827	1,486,799	50.77	75,490,009
1947 .....	79,052	67.77	5,356,961	1,394,601	52.35	73,010,094
1948 .....	74,334	78.46	5,831,894	1,429,308	61.97	88,575,977
1949 .....	72,279	80.59	5,825,288	1,471,088	62.61	92,103,449
1950 .....	70,597	80.19	5,661,506	1,316,233	64.25	84,568,833



## SHEEP—1949

## Tax Levies Extended Against 33⅓% of Assessed Value

	Stock Bucks & Purebreds			Coming Yearlings		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	1,341	\$ 9.83	\$ 13,186	19,777	\$ 6.00	\$ 118,662
Big Horn	427	12.98	5,542	16,949	6.50	110,170
Blaine	1,071	25.02	26,800	17,471	8.00	139,820
Broadwater	111	10.00	1,110	1,419	6.00	8,514
Carbon	371	10.43	3,870	4,538	6.00	27,261
Carter	2,182	10.25	22,372	22,409	6.00	134,454
Cascade	397	15.48	6,147	14,555	7.00	101,885
Chouteau	72	15.33	1,104	4,405	6.00	26,430
Custer	160	11.84	1,894	5,021	7.45	37,426
Daniels	99	12.55	1,242	1,112	6.00	6,672
Dawson	166	10.00	1,660	1,101	6.00	6,606
Deer Lodge	20	16.00	320	1,137	6.52	7,410
Fallon	111	10.00	1,110	2,533	6.00	15,198
Fergus	377	10.00	3,770	3,161	6.00	18,966
Flathead	119	8.78	1,045	99	6.87	680
Gallatin	533	14.01	7,465	736	6.01	4,420
Garfield	650	12.00	7,800	8,159	6.00	48,954
Glacier	128	10.00	1,280	7,271	5.75	41,626
Golden Valley	280	13.49	3,777	2,932	6.00	17,592
Granite	28	10.00	280	190	6.00	1,140
Hill	330	19.49	6,418	626	6.00	3,756
Jefferson	86	10.00	860	153	6.00	918
Judith Basin	571	11.71	6,688	5,348	6.00	32,088
Lake	454	14.77	6,705	401	5.99	2,400
Lewis and Clark	-----	-----	-----	-----	-----	-----
Liberty	76	12.32	936	-----	-----	-----
Lincoln	4	10.00	40	48	5.96	286
Madison	2,398	9.88	23,700	8,436	5.15	43,484
McCone	407	10.09	4,105	4,783	6.00	28,698
Meagher	1,042	10.01	10,426	11,806	6.00	70,836
Mineral	1	5.00	5	-----	-----	-----
Missoula	-----	-----	-----	-----	-----	-----
Musselshell	217	10.30	2,236	3,842	6.01	23,076
Park	623	10.02	6,240	2,723	6.02	16,382
Petroleum	224	12.00	2,688	1,462	6.00	8,772
Phillips	599	19.19	9,495	4,867	8.00	38,936
Pondera	142	12.98	1,843	2,037	6.03	12,221
Powder River	502	10.00	5,020	4,805	6.00	28,830
Powell	313	10.00	3,130	5,534	6.00	33,204
Prairie	219	10.11	2,214	4,934	5.86	28,904
Ravalli	93	10.19	948	671	6.02	4,042
Richland	87	9.77	850	1,520	6.00	9,120
Roosevelt	25	10.00	250	86	6.00	516
Rosebud	374	9.00	3,366	7,659	6.00	45,954
Sanders	93	10.90	1,014	559	6.00	3,354
Sheridan	53	16.26	862	724	6.00	4,344
Silver Bow	-----	-----	-----	-----	-----	-----
Stillwater	452	11.69	5,286	3,027	6.00	18,166
Sweet Grass	719	10.57	7,598	2,740	6.00	16,440
Teton	278	10.59	2,944	6,256	6.00	37,536
Toole	261	10.00	2,610	7,933	6.00	47,598
Treasure	3	10.67	32	63	6.00	378
Valley	690	11.47	7,914	7,468	6.00	44,808
Wheatland	620	10.00	6,200	11,458	6.00	68,748
Wibaux	23	10.00	230	636	6.00	3,818
Yellowstone	230	15.00	3,450	8,276	7.00	57,930
THE STATE	20,852	\$ 11.90	\$ 248,077	255,856	\$ 6.29	\$ 1,609,429

## SHEEP—1950

## Tax Levies Extended Against 33½ % of Assessed Value

	Stock Number	Bucks and Av. Value	Purebreds Value	Coming Yearlings Number	Av. Value	Value
Beaverhead.....	1,374	\$ 9.91	\$ 13,622	11,533	\$6.00	\$ 69,198
Big Horn.....	334	13.72	4,581	11,234	6.50	73,019
Blaine.....	1,085	19.99	21,690	12,045	8.00	96,380
Broadwater.....	117	10.00	1,170	585	6.00	3,510
Carbon.....	404	10.82	4,372	4,895	6.02	29,450
Carter.....	2,026	10.38	21,040	11,832	6.00	70,992
Cascade.....	715	16.06	11,483	12,610	6.00	75,660
Chouteau.....	47	14.47	680	4,105	6.00	24,630
Custer.....	137	15.65	2,144	1,808	6.00	10,848
Daniels.....	83	11.16	926	269	6.00	1,614
Dawson.....	148	10.97	1,624	648	6.00	3,888
Deer Lodge.....	35	16.00	560	1,104	6.49	7,170
Fallon.....	101	10.18	1,028	583	6.00	3,498
Fergus.....	384	10.02	3,846	1,863	6.00	11,178
Flathead.....	24	6.88	165	90	7.50	675
Gallatin.....	734	14.11	10,355	2,824	6.00	16,950
Garfield.....	488	16.00	7,808	2,579	6.00	15,474
Glacier.....	119	10.05	1,196	5,552	6.00	33,292
Golden Valley.....	343	10.60	3,636	2,949	6.00	17,694
Granite.....	46	10.39	478	118	6.00	708
Hill.....	341	14.49	4,942	503	6.00	3,018
Jefferson.....	96	10.00	960	543	6.00	3,258
Judith Basin.....	565	11.56	6,532	4,208	6.00	25,247
Lake.....	618	15.06	9,310	1,148	6.00	6,890
Lewis and Clark.....	.....	.....	.....	.....	.....	.....
Liberty.....	65	16.00	1,040	.....	.....	.....
Lincoln.....	6	9.67	58	19	6.00	114
Madison.....	1,325	10.02	13,280	4,860	6.01	29,220
McCone.....	389	10.03	3,903	2,450	6.00	14,694
Meagher.....	835	10.01	8,362	8,041	6.00	48,246
Mineral.....	.....	.....	.....	.....	.....	.....
Missoula.....	.....	.....	.....	.....	.....	.....
Musselshell.....	210	9.93	2,085	1,435	6.00	8,614
Park.....	453	10.00	4,530	3,575	6.01	21,482
Petroleum.....	204	12.94	2,640	1,278	6.00	7,668
Phillips.....	528	17.40	9,185	2,239	8.00	17,912
Pondera.....	123	13.03	1,603	4,353	6.00	26,118
Powder River.....	444	10.00	4,440	1,341	6.00	8,046
Powell.....	659	11.10	7,316	3,096	6.00	18,576
Prairie.....	106	10.11	1,072	305	6.00	1,830
Ravalli.....	120	10.85	1,302	2,240	5.97	13,382
Richland.....	91	10.26	934	415	6.64	2,754
Roosevelt.....	20	10.30	206	132	6.00	792
Rosebud.....	326	9.09	2,964	6,632	6.00	39,792
Sanders.....	136	12.69	1,726	346	6.01	2,080
Sheridan.....	90	15.22	1,370	244	6.01	1,466
Silver Bow.....	.....	.....	.....	.....	.....	.....
Stillwater.....	350	12.02	4,206	1,671	6.00	10,026
Sweet Grass.....	601	10.02	6,021	4,682	6.00	28,092
Teton.....	280	10.13	2,836	3,954	6.00	23,724
Toole.....	202	10.09	2,038	8,793	6.00	52,758
Treasure.....	10	10.00	100	106	6.00	636
Valley.....	579	11.99	6,942	2,918	6.00	17,508
Wheatland.....	657	10.00	6,570	6,916	6.00	41,496
Wibaux.....	43	10.00	430	424	6.04	2,560
Yellowstone.....	150	15.00	2,250	1,952	7.50	14,640
THE STATE.....	19,366	\$ 12.06	\$233,557	170,045	\$6.22	\$1,058,467
1941.....	46,429	\$ 7.62	\$353,696	635,743	\$5.03	\$3,196,290
1942.....	51,163	8.63	441,368	713,797	5.47	3,905,823
1943.....	52,102	8.96	467,027	496,537	5.69	2,827,765
1944.....	49,845	8.78	437,379	410,176	5.63	2,309,209
1945.....	40,360	9.85	397,679	232,916	5.60	1,304,051
1946.....	33,832	10.16	343,712	252,311	5.54	1,397,004
1947.....	26,870	10.53	282,884	240,285	5.74	1,380,175
1948.....	22,147	11.85	262,411	240,162	6.33	1,519,927
1949.....	20,852	11.90	248,077	255,856	6.29	1,609,429
1950.....	19,366	12.06	233,557	170,045	6.22	1,058,467

## SHEEP—1949

## Tax Levies Extended Against 33⅓% of Assessed Value

	Coming 2, 3, and 4 Year		Olds	Coming 5 Year Olds and Over		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead .....	36,166	\$ 8.00	\$ 289,468	37,172	\$ 5.01	\$ 186,171
Big Horn .....	11,108	8.00	289,468	13,302	5.50	73,207
Blaine .....	31,355	10.03	314,510	23,096	6.00	138,586
Broadwater .....	1,904	8.00	15,232	5,011	5.00	25,055
Carbon .....	7,044	8.00	56,336	13,424	5.00	67,140
Carter .....	57,364	8.00	458,912	26,276	5.00	131,380
Cascade .....	17,851	8.00	142,808	7,292	5.00	36,460
Chouteau .....	1,575	8.00	12,600	2,200	5.00	11,000
Custer .....	8,523	11.57	98,609	2,358	4.96	11,685
Daniels .....	1,453	8.00	11,624	3,201	5.00	16,005
Dawson .....	5,286	8.00	42,288	3,196	5.00	15,980
Deer Lodge .....	2,668	8.01	21,370	410	5.00	2,050
Fallon .....	3,507	8.00	28,056	1,748	5.00	8,740
Fergus .....	12,703	8.00	101,624	9,350	5.00	46,750
Flathead .....	277	7.87	2,180	514	5.13	2,635
Gallatin .....	2,464	8.00	19,700	8,567	5.00	42,835
Garfield .....	17,766	8.00	142,128	14,280	5.00	71,400
Glacier .....	7,047	7.72	54,376	15,357	5.00	76,785
Golden Valley .....	6,005	8.00	48,046	7,856	5.00	39,280
Granite .....	739	7.98	5,896	2,102	5.00	10,500
Hill .....	1,345	8.04	10,808	5,843	5.04	29,425
Jefferson .....	1,013	8.00	8,104	3,101	5.00	15,505
Judith Basin .....	13,547	8.00	108,376	12,317	5.00	61,585
Lake .....	945	8.01	7,565	3,139	5.00	15,695
Lewis and Clark .....	-----	-----	-----	29,239	6.42	187,795
Liberty .....	405	8.00	3,240	4,996	5.00	24,980
Lincoln .....	111	7.89	876	88	4.94	435
Madison .....	27,110	7.55	204,748	32,320	4.34	140,418
McCone .....	9,075	8.00	72,600	8,276	5.00	41,378
Meagher .....	25,993	8.00	207,944	25,893	5.00	129,465
Mineral .....	9	8.00	72	-----	-----	-----
Missoula .....	-----	-----	-----	2,484	5.78	14,367
Musselshell .....	5,627	8.00	45,006	5,426	5.00	27,130
Park .....	7,872	8.00	62,976	18,920	5.00	94,607
Petroleum .....	5,688	8.00	45,502	5,446	5.00	27,230
Phillips .....	12,982	10.00	129,820	14,255	6.02	85,763
Pondera .....	4,807	8.00	38,460	8,347	5.87	49,014
Powder River .....	14,186	7.99	113,288	6,290	5.00	31,450
Powell .....	7,910	8.35	66,080	3,346	5.00	16,730
Prairie .....	7,047	8.00	56,376	3,270	4.85	15,865
Ravalli .....	1,699	7.85	13,340	6,100	5.00	30,531
Richland .....	582	7.91	4,602	4,611	4.99	23,005
Roosevelt .....	524	8.00	4,192	926	5.00	4,630
Rosebud .....	12,317	9.00	110,853	6,176	6.00	37,056
Sanders .....	659	8.00	5,272	1,214	5.00	6,070
Sheridan .....	1,713	9.20	15,752	1,696	6.52	11,050
Silver Bow .....	-----	-----	-----	2,000	5.00	10,000
Stillwater .....	6,402	8.62	55,214	12,492	5.01	62,579
Sweet Grass .....	11,762	8.00	94,096	35,448	5.00	177,240
Teton .....	6,154	8.00	49,232	15,239	5.00	76,195
Toole .....	5,719	8.00	45,752	13,355	5.01	66,875
Treasure .....	317	8.00	2,535	191	5.19	991
Valley .....	12,720	8.00	101,760	19,133	5.00	95,665
Wheatland .....	20,803	8.00	166,424	15,727	5.00	78,635
Wibaux .....	790	8.00	6,317	1,033	5.00	5,165
Yellowstone .....	4,645	8.30	38,550	4,200	5.40	22,697
THE STATE .....	465,283	\$ 8.28	\$3,850,359	529,249	\$ 5.16	\$2,730,865

## SHEEP—1950

## Tax Levies Extended Against 33⅓% of Assessed Value

	Coming 2, 3 and 4 Year Number	Av. Value	Olds Value	Coming 5 Year Olds and Number	Av. Value	Over Value
Beaverhead .....	34,634	\$ 8.00	\$ 277,072	31,983	\$ 5.00	\$ 159,915
Big Horn .....	12,176	7.99	97,318	8,292	5.55	46,018
Blaine .....	31,238	10.00	312,380	20,600	6.00	123,605
Broadwater .....	4,278	8.00	34,224	2,719	5.00	13,595
Carbon .....	8,434	8.00	67,493	13,300	5.00	66,517
Carter .....	49,465	8.00	395,720	16,712	5.00	83,560
Cascade .....	17,369	8.00	138,952	6,460	5.00	32,300
Chouteau .....	1,637	8.00	13,096	887	5.00	4,435
Custer .....	5,136	7.88	40,494	64	4.92	315
Daniels .....	2,872	8.00	22,976	875	5.00	4,375
Dawson .....	4,221	8.00	33,768	3,239	5.00	16,195
Deer Lodge .....	1,498	8.02	12,010	650	5.00	3,250
Fallon .....	3,473	8.00	27,784	962	5.00	4,810
Fergus .....	13,154	8.00	105,232	5,391	5.00	26,955
Flathead .....	193	7.28	1,405	398	4.92	1,960
Gallatin .....	3,503	7.96	27,890	5,883	5.00	29,415
Garfield .....	15,415	8.00	123,320	7,534	5.00	37,670
Glacier .....	10,627	8.00	85,016	10,742	5.00	53,710
Golden Valley .....	5,938	8.00	47,504	5,890	5.00	29,450
Granite .....	580	8.00	4,640	1,897	5.00	9,485
Hill .....	1,636	8.01	13,103	3,291	5.00	16,455
Jefferson .....	2,722	8.00	21,776	3,424	5.00	17,120
Judith Basin .....	9,860	7.99	78,789	7,975	5.00	39,875
Lake .....	752	8.01	6,020	2,771	5.00	13,855
Lewis and Clark .....				27,763	6.53	181,215
Liberty .....	1,700	8.00	13,600	2,765	4.98	13,772
Lincoln .....	98	7.94	778	281	5.00	1,405
Madison .....	22,680	8.29	187,956	27,995	5.00	139,977
McCone .....	11,336	8.00	90,690	5,366	5.25	28,164
Meagher .....	30,994	8.00	247,952	17,852	5.00	89,260
Mineral .....				15	5.00	75
Missoula .....				704	6.01	4,344
Musselshell .....	7,405	7.98	59,151	4,192	4.91	20,585
Park .....	5,728	8.00	45,844	16,018	5.00	80,090
Petroleum .....	5,434	8.00	43,472	1,067	5.00	5,335
Phillips .....	10,470	10.00	104,700	7,522	6.00	45,132
Pondera .....	4,260	8.00	34,101	4,544	5.00	22,733
Powder River .....	11,134	8.00	89,072	5,598	5.00	27,990
Powell .....	10,463	7.94	83,044	2,894	5.00	14,470
Prairie .....	5,278	8.00	42,224	2,716	5.00	13,580
Ravalli .....	1,812	8.00	14,504	3,178	5.03	15,980
Richland .....	1,746	8.29	14,468	6,915	5.15	35,645
Roosevelt .....	145	8.00	1,160	1,482	5.00	7,410
Rosebud .....	7,268	9.00	65,412	8,280	6.00	49,680
Sanders .....	664	7.98	5,300	1,480	5.00	7,405
Sheridan .....	1,087	10.36	11,266	3,572	5.00	17,861
Silver Bow .....				2,000	5.00	10,000
Stillwater .....	7,147	8.03	57,390	8,712	5.05	44,015
Sweet Grass .....	11,354	8.00	90,832	25,988	5.00	129,940
Teton .....	10,432	8.00	83,456	7,522	5.00	37,610
Toole .....	6,380	8.00	51,040	6,517	5.00	32,585
Treasure .....	201	8.00	1,608	654	5.00	3,270
Valley .....	14,067	8.00	112,536	9,775	5.00	48,875
Wheatland .....	22,508	8.00	180,064	12,481	5.00	62,405
Wibaux .....	792	8.01	6,340	726	5.00	3,630
Yellowstone .....	7,010	8.88	62,267	4,402	6.00	26,412
THE STATE .....	460,404	\$ 8.23	\$3,788,209	392,915	\$ 5.23	\$2,055,690
1941 .....	1,228,293	\$ 6.48	\$7,967,287	1,075,474	\$ 3.07	\$3,297,190
1942 .....	1,369,769	7.02	9,609,536	1,034,828	3.70	3,825,662
1943 .....	1,445,162	7.05	10,194,469	1,027,200	4.04	4,145,805
1944 .....	1,245,222	7.02	8,745,411	1,006,696	4.62	4,655,313
1945 .....	965,357	7.00	6,758,316	1,009,449	4.61	4,651,895
1946 .....	721,669	6.91	4,968,747	891,114	4.52	4,030,251
1947 .....	496,002	7.22	3,581,735	747,081	4.65	3,473,949
1948 .....	428,248	8.18	3,501,528	638,951	5.22	3,332,281
1949 .....	465,283	8.28	3,850,359	529,249	5.16	2,730,865
1950 .....	460,404	8.23	3,788,209	392,915	5.23	2,055,690



## ALL SHEEP—1949

## Tax Levies Extended Against 33⅓% of Assessed Value

	Number	Av. Value	Value
Beaverhead .....	94,456	\$ 6.43	\$ 607,487
Big Horn .....	41,786	6.65	277,783
Blaine .....	72,993	8.49	619,716
Broadwater .....	8,445	5.91	49,911
Carbon .....			
Carter .....	25,377	6.09	154,607
Cascade .....	108,231	6.90	747,118
Chouteau .....	40,095	7.17	287,300
Custer .....	8,252	6.20	51,134
Daniels .....	16,062	9.32	149,614
Dawson .....	5,865	6.06	35,543
Deer Lodge .....			
Fallon .....	9,749	6.82	66,534
Fergus .....	4,235	7.36	31,150
Flathead .....	7,899	6.72	53,104
Gallatin .....	25,591	6.69	171,110
Garfield .....	1,009	6.48	6,540
Glacier .....			
Golden Valley .....	12,300	6.05	74,420
Granite .....	40,855	6.62	270,282
Hill .....	29,803	5.84	174,067
Jefferson .....	17,073	6.37	108,695
Judith Basin .....	3,059	5.82	17,816
Lake .....			
Lewis and Clark .....	8,144	6.19	50,407
Liberty .....	4,353	5.83	25,387
Lincoln .....	31,783	6.57	208,737
Madison .....	4,939	6.55	32,365
McCone .....	29,239	6.42	187,795
Meagher .....			
Mineral .....	5,477	5.32	29,156
Missoula .....	251	6.52	1,637
Musselshell .....	70,264	5.87	412,350
Park .....	22,541	6.51	146,781
Petroleum .....	64,734	6.47	418,671
Phillips .....			
Pondera .....	10	7.70	77
Powder River .....	2,484	5.78	14,367
Powell .....	15,112	6.45	97,448
Prairie .....	30,138	5.98	180,205
Ravalli .....	12,820	6.57	84,192
Richland .....			
Roosevelt .....	32,703	8.07	264,014
Rosebud .....	15,333	6.62	101,538
Sanders .....	25,783	6.93	178,588
Sheridan .....	17,103	6.97	119,144
Silver Bow .....	15,470	6.68	103,359
Stillwater .....			
Sweet Grass .....	8,563	5.71	48,861
Teton .....	6,800	5.53	37,577
Toole .....	1,561	6.14	9,588
Treasure .....	26,526	7.44	197,229
Valley .....	2,525	6.22	15,710
Wheatland .....			
Wibaux .....	4,186	7.65	32,008
Yellowstone .....	2,000	5.00	10,000
THE STATE .....	22,373	6.31	141,245
	50,669	5.83	295,374
	27,927	5.94	165,907
	27,268	5.97	162,835
	574	6.86	3,936
	40,011	6.25	250,147
	48,608	6.58	320,007
	2,482	6.26	15,530
	17,351	7.07	122,627
THE STATE .....	1,271,240	\$ 6.64	\$ 8,438,730



## ALL SHEEP

## Tax Levies Extended Against 33⅓% of Assessed Value

	Number	Av. Value	Value
Beaverhead	79,524	\$ 6.54	\$ 519,807
Big Horn	32,036	6.90	220,936
Blaine	64,968	8.53	554,055
Broadwater	7,699	6.82	52,499
Carbon	27,033	6.21	167,832
Carter	80,035	7.14	571,312
Cascade	37,154	6.95	258,395
Chouteau	6,676	6.42	42,841
Custer	7,145	7.53	53,801
Daniels	4,099	7.29	29,891
Dawson	8,256	6.72	55,475
Deer Lodge	3,287	6.99	22,990
Fallon	5,119	7.25	37,120
Fergus	20,792	7.08	147,211
Flathead	705	5.96	4,205
Gallatin	12,944	6.54	84,610
Garfield	26,016	7.08	184,272
Glacier	27,040	6.41	173,214
Golden Valley	15,120	6.50	98,284
Granite	2,641	5.80	15,311
Hill	5,771	6.50	37,518
Jefferson	6,785	6.35	43,114
Judith Basin	22,608	6.65	150,443
Lake	5,289	6.82	36,075
Lewis and Clark	27,763	6.53	181,215
Liberty	4,530	6.27	28,412
Lincoln	404	5.83	2,355
Madison	56,860	6.51	370,433
McCone	19,541	7.03	137,451
Meagher	57,722	6.82	393,820
Mineral	15	5.00	75
Missoula	704	6.01	4,344
Musselshell	13,242	6.83	90,435
Park	25,774	5.90	151,946
Petroleum	7,983	7.41	59,115
Phillips	20,759	8.52	176,929
Pondera	13,280	6.37	84,555
Powder River	18,517	7.00	129,548
Powell	17,112	7.21	123,406
Prairie	8,405	6.98	58,706
Ravalli	7,350	6.15	45,168
Richland	9,167	5.87	53,801
Roosevelt	1,779	5.38	9,568
Rosebud	22,506	7.01	157,848
Sanders	2,626	6.29	16,511
Sheridan	4,993	6.40	31,963
Silver Bow	2,000	5.00	10,000
Stillwater	17,880	6.47	115,637
Sweet Grass	42,625	5.98	254,885
Teton	22,188	6.65	147,626
Toole	21,892	6.32	138,421
Treasure	971	5.78	5,614
Valley	27,339	6.80	185,861
Wheatland	42,562	6.83	290,535
Wibaux	1,985	6.53	12,960
Yellowstone	13,514	7.81	105,569
THE STATE	1,042,730	\$ 6.84	\$ 7,135,923
1941	2,986,439	\$ 4.96	\$14,814,463
1942	3,169,557	5.61	17,782,389
1943	3,021,001	5.84	17,635,066
1944	2,711,939	5.95	16,147,312
1945	2,248,082	5.83	13,111,940
1946	1,898,926	5.66	10,757,714
1947	1,510,238	5.77	8,718,743
1948	1,329,508	6.48	8,616,147
1949	1,271,240	6.64	8,438,730
1950	1,042,730	6.84	7,135,923

## SWINE, OTHER LIVESTOCK AND TOTAL OF ALL LIVESTOCK—1949

## Tax Levies Extended Against 33⅓% of Assessed Value

	Swine Value	Other Livestock, Poultry, Bees, Etc. Value	Total Value of All Livestock
Beaverhead .....	\$ 29,440	\$ 9,600	\$ 5,136,557
Big Horn .....	68,487	25,475	4,740,350
Blaine .....	27,369	18,781	4,008,501
Broadwater .....	30,167	15,931	1,500,869
Carbon .....	55,114	31,216	2,087,791
Carter .....	26,775	4,767	2,698,205
Cascade .....	43,685	7,120	3,179,100
Chouteau .....	25,742	14,995	2,824,941
Custer .....	7,350	2,444	2,971,753
Daniels .....	15,868	6,149	649,800
Dawson .....	28,949	-----	1,486,188
Deer Lodge .....	1,150	-----	320,950
Fallon .....	46,289	11,985	1,392,053
Fergus .....	43,921	32,945	4,420,629
Flathead .....	36,995	16,375	846,510
Gallatin .....	86,915	16,415	2,516,155
Garfield .....	6,286	-----	2,320,764
Glacier .....	975	3,298	575,050
Golden Valley .....	8,839	7,923	1,151,575
Granite .....	7,254	5,450	1,126,580
Hill .....	16,234	17,273	1,071,419
Jefferson .....	7,096	6,052	972,570
Judith Basin .....	21,207	9,026	2,609,370
Lake .....	73,445	49,970	2,009,690
Lewis and Clark .....	22,020	15,340	2,127,990
Liberty .....	1,105	1,340	528,046
Lincoln .....	7,627	3,349	369,073
Madison .....	21,210	9,875	2,858,510
McCone .....	15,018	-----	1,499,799
Meagher .....	4,304	4,059	2,312,394
Mineral .....	8,710	1,051	80,473
Missoula .....	28,679	8,430	732,941
Musselshell .....	6,838	2,465	1,275,321
Park .....	21,500	19,515	2,082,305
Petroleum .....	3,175	715	1,301,099
Phillips .....	23,383	23,533	3,803,250
Pondera .....	25,717	16,821	793,929
Powder River .....	6,600	5,102	3,605,680
Powell .....	3,664	-----	1,563,033
Prairie .....	15,865	-----	1,171,022
Ravalli .....	39,110	30,492	1,960,341
Richland .....	29,758	2,850	1,353,660
Roosevelt .....	38,398	15,251	1,302,067
Rosebud .....	15,330	6,387	2,724,555
Sanders .....	17,200	12,950	1,091,340
Sheridan .....	19,960	11,665	998,042
Silver Bow .....	2,500	3,010	305,995
Stillwater .....	40,048	22,983	2,297,172
Sweet Grass .....	21,252	17,137	2,120,593
Teton .....	36,026	28,402	2,284,168
Toole .....	7,457	7,633	884,830
Treasure .....	8,115	2,385	777,081
Valley .....	31,547	2,071	2,814,185
Wheatland .....	6,775	4,379	1,712,521
Wibaux .....	16,720	-----	776,300
Yellowstone .....	53,120	13,670	3,798,427
THE STATE .....	\$1,314,283	\$ 606,050	\$105,923,512

## SWINE, OTHER LIVESTOCK AND TOTAL OF ALL LIVESTOCK—1950

## Tax Levies Extended Against 33⅓ % of Assessed Value

	Swine Value	Other Livestock Poultry Bees, etc. Value	Total Value of All Livestock
Beaverhead .....	\$ 26,780	\$ 7,145	\$ 5,162,782
Big Horn .....	53,711	25,832	4,430,776
Blaine .....	23,485	21,140	3,395,625
Broadwater .....	22,616	16,983	1,443,763
Carbon .....	39,701	37,274	2,035,302
Carter .....	13,414	4,230	2,227,086
Cascade .....	46,430	5,305	3,017,830
Chouteau .....	18,180	14,835	2,297,111
Custer .....	4,100	.....	1,940,976
Daniels .....	8,429	7,403	594,608
Dawson .....	18,799	.....	1,276,034
Deer Lodge .....	1,090	.....	291,325
Fallon .....	35,539	12,173	1,189,302
Fergus .....	40,461	49,778	4,192,005
Flathead .....	34,305	13,200	867,165
Gallatin .....	62,435	33,310	2,502,170
Garfield .....	3,712	1,566	1,562,710
Glacier .....	1,350	1,949	578,668
Golden Valley .....	4,582	5,771	1,150,107
Granite .....	6,518	7,786	1,198,420
Hill .....	4,902	6,455	912,960
Jefferson .....	6,675	5,954	961,073
Judith Basin .....	13,876	9,351	2,463,015
Lake .....	48,190	55,565	1,922,665
Lewis and Clark .....	15,145	15,675	2,065,930
Liberty .....	825	1,610	484,087
Lincoln .....	3,024	2,973	368,942
Madison .....	33,489	9,355	2,857,922
McCone .....	10,719	.....	1,342,023
Meagher .....	2,400	5,040	2,473,860
Mineral .....	1,260	1,148	64,943*
Missoula .....	19,416	8,010	681,055
Musselshell .....	3,447	2,171	1,060,938
Park .....	13,446	21,160	2,016,487
Petroleum .....	1,833	990	1,087,548
Phillips .....	12,116	21,705	3,302,285
Pondera .....	19,604	10,912	815,781
Powder River .....	3,180	4,574	2,731,607
Powell .....	6,242	.....	1,709,838
Prairie .....	7,245	.....	968,531
Ravalli .....	61,392	38,979	1,972,989
Richland .....	17,313	2,545	1,202,899
Roosevelt .....	21,308	15,658	1,175,064
Rosebud .....	15,369	7,053	2,113,965
Sanders .....	7,563	14,305	961,177
Sheridan .....	9,870	11,941	970,491
Silver Bow .....	6,215	2,565	298,385
Stillwater .....	24,827	21,037	2,080,371
Sweet Grass .....	12,128	20,337	2,159,270
Teton .....	29,657	22,547	2,112,195
Toole .....	3,665	6,633	793,719
Treasure .....	6,879	3,002	709,290
Valley .....	15,775	4,692	2,531,993
Wheatland .....	6,736	11,356	1,711,372
Wibaux .....	10,680	.....	608,130
Yellowstone .....	62,387	17,804	3,559,350
THE STATE .....	\$ 1,004,435	\$ 648,782	\$ 96,605,915
1941 .....	492,997	\$ 392,029	\$ 54,907,789
1942 .....	1,060,865	518,916	68,390,524
1943 .....	2,470,942	648,441	82,562,955
1944 .....	2,076,301	757,075	91,424,462
1945 .....	1,273,059	734,429	95,335,284
1946 .....	1,059,603	717,466	92,449,570
1947 .....	1,222,972	720,470	87,693,298
1948 .....	1,409,889	650,524	103,023,783
1949 .....	1,314,283	606,050	105,923,512
1950 .....	1,004,435	648,782	96,605,915

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1949

	Tax Levies 33 1/3 % All Motor Vehicles	Extended Against 20% and 33 1/3 % of Assessed Value Av. Value	Value	Tax Levies Extended Against 30% of Assessed Value	
				Mng. Mchry. Fixt., Sup. Etc.	Mfg. Mchry. Fixt., Sup. Etc.
Beaverhead	2,493	\$680.73	\$ 1,697,054	\$ 95,735	\$ 42,125
Big Horn	3,093	744.70	2,303,350	-----	42,085
Blaine	2,570	681.87	1,752,395	1,500	360,450
Broadwater	1,315	746.35	981,449	80,597	10,575
Carbon	3,603	585.01	2,107,793	306,973	75,030
Carter	901	778.25	701,205	37,083	-----
Cascade	15,795	650.97	10,282,024	40,975	7,278,235
Chouteau	4,154	747.30	3,104,303	-----	8,500
Custer	3,880	703.82	2,730,877	-----	79,975
Daniels	1,895	633.62	1,200,715	-----	9,330
Dawson	3,272	633.54	2,072,932	-----	11,700
Deer Lodge	3,855	333.77	1,286,700	18,550	2,874,058
Fallon	1,454	735.62	1,069,888	-----	27,290
Fergus	5,517	577.05	3,183,585	22,615	215,800
Flathead	12,573	423.90	5,329,710	-----	789,600
Gallatin	7,936	612.90	4,863,965	-----	299,750
Garfield	863	633.52	546,726	-----	-----
Glacier	3,099	769.64	2,385,127	-----	290,630
Golden Valley	593	573.82	340,275	1,000	28,204
Granite	1,072	601.76	645,085	166,244	91,520
Hill	5,006	639.63	3,201,990	18,131	127,674
Jefferson	1,258	603.56	759,275	54,348	13,218
Judith Basin	1,873	669.08	1,253,195	9,100	19,760
Lake	4,580	516.57	2,365,870	-----	142,620
Lewis and Clark	7,370	544.63	4,013,901	429,390	1,247,275
Liberty	1,303	765.02	996,825	4,500	2,000
Lincoln	2,533	603.46	1,528,574	121,020	562,031
Madison	2,194	630.96	1,384,335	178,123	40,275
McCone	1,622	653.26	1,059,580	-----	-----
Meagher	839	712.69	597,949	600	15,500
Mineral	626	698.04	436,970	25,360	58,687
Missoula	10,620	564.33	5,993,153	-----	1,251,451
Musselshell	1,854	529.77	982,193	314,591	9,870
Park	4,366	566.21	2,472,086	36,500	104,430
Petroleum	546	740.07	404,080	-----	-----
Phillips	2,395	569.22	1,363,270	10,200	63,220
Pondera	3,237	699.32	2,260,897	500	138,580
Powder River	1,092	901.32	984,245	13,100	-----
Powell	2,145	672.97	1,443,525	89,658	145,417
Prairie	962	642.12	617,719	-----	-----
Ravalli	5,076	469.42	2,382,791	12,900	195,631
Richland	3,925	674.87	2,648,850	-----	10,000
Roosevelt	3,470	727.95	2,525,993	-----	51,400
Rosebud	1,880	707.35	1,329,823	937,280	5,350
Sanders	2,393	485.74	1,162,385	24,690	142,420
Sheridan	3,149	673.68	2,121,409	4,950	13,600
Silver Bow	11,485	523.35	6,010,620	4,535,835	319,500
Stillwater	2,273	613.78	1,395,125	3,000	42,846
Sweet Grass	1,482	624.28	925,186	-----	16,720
Teton	3,846	639.74	2,460,447	-----	16,879
Toole	3,063	753.28	2,307,310	-----	600,641
Treasure	618	628.37	388,335	-----	-----
Valley	4,476	662.76	2,966,495	-----	32,570
Wheatland	1,307	615.25	804,133	-----	63,070
Wibaux	853	686.15	585,290	-----	-----
Yellowstone	18,554	588.03	10,910,385	-----	2,552,781
PUBLIC UTILITIES	1,171	1,177.58	1,378,942	-----	13,430,823
THE STATE	205,371	608.70	\$125,008,309	\$7,595,048	\$33,971,096



## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1950

	Tax Levies Extended Against 20% and 33 $\frac{1}{3}$ % of Assessed Value All Motor Vehicles			Tax Levies Extended Against 30% of Assessed Value	
	Number	Av. Value	Value	Mng. Mchry Fix., Sup. Etc.	Mfg. Mchry. Fix., Sup. Etc.
Beaverhead	2,730	\$696.20	\$ 1,900,629	\$ 66,630	\$ 28,565
Big Horn	3,121	731.30	2,282,393		33,315
Blaine	2,725	724.81	1,975,100	1,500	364,100
Broadwater	1,399	856.73	1,198,561	69,955	13,920
Carbon	3,819	551.92	2,107,766	287,083	102,925
Carter	968	754.62	730,470	66,268	
Cascade	17,251	786.38	13,565,787	40,025	7,398,330
Chouteau	4,304	757.61	3,260,761		8,500
Custer	4,344	692.43	3,007,914		76,675
Daniels	1,872	596.44	1,116,540		8,680
Dawson	3,513	651.51	2,288,739		17,675
Deer Lodge	4,313	368.83	1,590,750	22,275	2,863,043
Fallon	1,587	705.01	1,118,845		21,980
Fergus	5,915	648.24	3,834,322	25,050	207,003
Flathead	10,834	545.56	5,910,615		794,150
Gallatin	8,953	632.66	5,664,185	2,500	398,485
Garfield	919	671.54	647,149		
Glacier	3,428	741.48	2,541,777		380,469
Golden Valley	648	673.92	436,700		1,000
Granite	1,138	603.58	686,870	211,381	27,426
Hill	5,343	684.16	3,655,469		202,077
Jefferson	1,309	653.62	855,584	57,770	12,425
Judith Basin	1,960	739.30	1,449,019	9,400	18,060
Lake	4,756	534.18	2,540,560		139,605
Lewis and Clark	8,210	564.07	4,631,055	43,880	1,593,458
Liberty	1,332	766.97	1,021,600		5,000
Lincoln	2,732	645.15	1,762,555	134,460	460,231
Madison	2,607	612.81	1,597,595	179,745	13,650
McCone	1,651	693.54	1,145,035		
Meagher	982	667.57	655,553	9,755	15,100
Mineral	661	633.52	418,760	16,095	57,210
Missoula	11,655	573.39	6,682,863		1,334,974
Musselshell	1,970	575.08	1,132,904	205,582	9,385
Park	4,637	596.30	2,765,061	42,300	98,640
Petroleum	556	722.00	401,430		
Phillips	2,453	659.90	1,618,724	11,535	67,090
Pondera	3,316	588.90	2,600,425		90,880
Powder River	1,190	889.59	1,058,616	14,845	
Powell	2,355	650.56	1,532,070	53,385	287,500
Prairie	1,014	682.14	691,695		
Ravalli	5,509	474.33	2,613,067	9,300	166,993
Richland	4,055	663.35	2,689,887		10,000
Roosevelt	3,797	697.49	2,648,374		29,566
Rosebud	2,082	737.76	1,536,013	883,500	13,980
Sanders	2,345	527.41	1,236,784	46,350	102,700
Sheridan	3,262	667.47	2,177,275	2,098	12,050
Silver Bow	15,862	405.48	6,431,695	4,011,280	939,730
Stillwater	2,435	616.90	1,502,159		49,873
Sweet Grass	1,632	681.23	1,111,760		24,718
Teton	4,031	676.94	2,728,728		29,714
Toole	3,251	774.84	2,519,021		601,846
Treasure	614	689.71	423,485		
Valley	4,386	748.26	3,281,886		49,460
Wheatland	1,441	654.79	943,550		66,295
Wibaux	856	679.89	581,990		
Yellowstone	19,915	624.47	12,436,275		2,720,139
PUBLIC UTILITIES	1,222	\$1,170.39	\$ 1,430,218		\$13,853,418
THE STATE	221,165	\$ 634.71	\$140,374,613	\$ 6,523,947	\$35,822,008
1941	170,816	\$ 226.56	\$ 40,364,157	\$ 6,595,633	\$21,752,757
1942	171,129	270.30	46,257,099	7,982,498	21,979,223
1943	158,757	218.57	34,698,894	7,681,210	22,224,644
1944	153,731	221.87	34,108,021	7,317,507	22,356,784
1945	152,969	231.78	35,455,505	6,847,971	24,273,631
1946	165,080	240.51	39,701,320	7,398,004	23,153,934
1947	172,194	308.73	53,171,549	7,561,932	30,291,520
1948	185,608	450.71	83,656,977	7,444,422	33,025,298
1949	205,371	608.70	125,008,309	7,595,048	33,971,096
1950	221,165	634.71	140,374,613	6,523,947	35,822,008



## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1949

	Tax Levies Extended Against 30% of Assessed Value		Tax Levies Extended Against 20% of Assessed Value		
	Drilling Rigs, Oil Equip., Etc.	Bank Stock & Moneyed Capital	H. H. Furn. Incl. Jewelry Wash. Mach. Refrig., Etc.	Farm Mach. & Equipment	Mchry. Other Than Farm, Mng. Mfg.
Beaverhead	\$	\$ 439,741	\$ 389,285	\$ 380,305	\$ 119,685
Big Horn	12,750	290,559	519,520	1,388,124	134,200
Blaine		280,300	528,600	1,422,785	180,185
Broadwater		80,089	243,270	661,915	27,915
Carbon	495,550	436,716	636,321	1,089,736	90,396
Carter		74,303	181,200	499,126	17,360
Cascade	1,650	2,202,709	3,172,600	1,353,235	1,041,985
Chouteau		166,515	802,462	3,627,042	264,844
Custer		365,723	750,235	455,526	347,428
Daniels		189,460	313,199	1,247,106	78,530
Dawson		313,923	373,205	1,176,105	87,780
Deer Lodge		353,220	592,750	14,250	83,870
Fallon	10,500	216,895	257,400	995,680	35,020
Fergus	51,100	506,338	1,131,070	2,680,789	239,117
Flathead		763,980	1,647,710	990,680	803,395
Gallatin	2,500	879,605	896,590	1,827,560	407,661
Garfield	17,210		164,105	510,978	109,295
Glacier	1,360,690	203,698	274,600	325,580	130,196
Golden Valley			124,275	295,405	33,175
Granite		62,372	242,213	244,515	66,615
Hill		372,579	1,203,048	1,945,472	95,175
Jefferson		106,979	175,805	164,455	49,980
Judith Basin	1,000	72,035	310,030	1,400,230	9,250
Lake		269,940	608,125	822,210	99,110
Lewis and Clark		1,572,405	2,333,050	570,700	374,270
Liberty	7,568	59,312	237,725	918,030	19,580
Lincoln		121,871	467,497	152,764	347,513
Madison		143,899	364,840	435,547	35,565
McCone		75,670	288,395	1,505,655	30,240
Meagher		83,578	105,883	157,656	95,945
Mineral			123,540	81,395	49,745
Missoula		613,383	1,641,125	294,470	162,865
Musselshell	215,025	88,463	317,796	233,280	4,789
Park		286,715	927,285	665,920	100,210
Petroleum	149,075		75,125	220,375	16,980
Phillips		178,234	488,445	1,323,825	72,314
Pondera	335,920	171,910	776,150	1,955,070	9,760
Powder River		89,765	241,550	683,955	36,155
Powell		237,090	293,736	275,621	116,174
Prairie		103,086	151,780	458,030	86,195
Ravalli		272,124	833,349	750,936	191,115
Richland		377,885	390,930	991,415	92,200
Roosevelt		395,660	617,930	2,028,585	15,185
Rosebud	28,240	64,570	470,935	796,625	211,251
Sanders		126,785	328,595	352,140	223,715
Sheridan	5,000	198,621	622,835	1,772,369	133,670
Silver Bow		2,557,750	1,076,495	16,275	348,360
Stillwater		139,519	631,215	1,088,950	21,800
Sweet Grass		141,272	364,202	500,967	62,398
Teton	39,418	165,385	793,914	2,304,826	145,148
Toole	974,181	248,423	456,194	1,047,500	141,122
Treasure		101,820	83,950	224,675	33,640
Valley		316,901	900,469	2,324,405	175,886
Wheatland		188,038	257,900	263,925	39,695
Wibaux		114,210	106,375	537,485	11,515
Yellowstone	7,550	2,073,022	3,510,240	1,746,715	1,133,620
PUBLIC UTILITIES					10,879,233
THE STATE	\$ 3,714,927	\$19,955,045	\$35,817,068	\$52,198,895	\$19,970,020

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1950

	Tax Levies Against 30% of Assessed Value	Extended 30% of Assessed Value	H. H. Furn. incl. Jewelry, Wash. Mach., Refrig., Etc	Farm Mchry. and Equip.	Mchry. Other Than Farm, Mng., or Mfg.
	Drilling Rigs, Oil Equip., Etc.	Bank Stock & Moneyed Capital			
Beaverhead .....	\$	\$ 489,143	\$ 395,955	\$ 429,735	\$ 123,915
Big Horn .....	33,290	320,727	567,189	1,436,521	80,835
Blaine .....	20,000	285,120	553,060	1,446,895	165,575
Broadwater .....		79,153	258,685	688,230	53,050
Carbon .....	364,131	467,560	681,793	1,144,162	102,251
Carter .....		77,233	198,275	566,179	18,866
Cascade .....	750	2,252,736	3,447,285	1,510,180	1,134,415
Chouteau .....		180,800	641,771	4,545,640	573,733
Custer .....		358,446	821,725	435,943	379,106
Daniels .....		187,746	310,145	1,249,055	86,478
Dawson .....		362,863	407,625	1,076,645	91,355
Deer Lodge .....		341,090	618,000	16,150	80,520
Fallon .....	9,709	254,804	295,380	991,320	33,095
Fergus .....	83,578	558,433	1,221,655	3,319,351	273,037
Flathead .....		738,540	1,745,605	915,920	1,051,920
Gallatin .....	2,500	916,530	929,045	2,045,020	346,845
Garfield .....	10,685		166,580	498,040	40,935
Glacier .....	1,315,818	247,774	300,871	389,760	90,580
Golden Valley .....	8,750		139,045	343,403	27,945
Granite .....		70,704	265,778	221,905	90,370
Hill .....		380,038	1,190,993	2,170,095	142,227
Jefferson .....		107,179	179,395	183,910	17,083
Judith Basin .....	1,850	68,005	336,465	1,642,830	69,969
Lake .....		312,915	620,425	843,700	103,640
Lewis and Clark .....	9,900	1,603,197	2,488,105	568,885	930,574
Liberty .....	36,468	63,378	305,685	1,031,420	21,865
Lincoln .....		136,455	466,017	155,336	393,715
Madison .....		165,178	380,175	427,955	64,355
McCone .....		79,040	255,605	1,470,945	38,170
Meagher .....		44,513	113,031	169,769	73,651
Mineral .....			124,476	113,397	9,180
Missoula .....		652,121	1,830,850	370,675	160,985
Musselshell .....	122,133	84,725	287,411	231,674	2,425
Park .....	4,000	293,033	977,645	731,670	49,775
Petroleum .....	100,390		77,635	237,000	15,550
Phillips .....		171,816	512,982	1,363,726	139,300
Pondera .....	293,110	185,570	828,550	2,215,540	3,730
Powder River .....		82,545	258,000	723,750	31,660
Powell .....		258,873	288,786	280,128	64,775
Prairie .....		106,660	159,535	509,465	54,505
Ravalli .....		346,411	848,764	880,076	135,065
Richland .....		436,789	408,570	866,390	77,955
Roosevelt .....		425,795	624,222	2,183,275	51,260
Rosebud .....	42,730	72,100	482,425	807,810	168,500
Sanders .....		136,727	343,250	393,123	190,135
Sheridan .....	2,100	207,441	667,443	1,981,481	96,960
Silver Bow .....		2,436,765	1,093,735	20,115	348,495
Stillwater .....		161,270	619,505	1,038,182	38,000
Sweet Grass .....		153,670	372,590	650,525	48,156
Teton .....	35,804	162,659	841,038	2,462,948	143,369
Toole .....	989,095	276,989	474,605	1,249,237	144,049
Treasure .....		109,593	88,145	232,340	42,025
Valley .....		360,824	1,003,042	2,375,758	211,819
Wheatland .....		206,549	262,935	297,020	25,745
Wibaux .....		120,840	114,350	545,020	21,900
Yellowstone .....	8,050	2,297,327	3,789,865	1,690,115	1,480,310
PUBLIC UTILITIES .....					11,630,056
THE STATE .....	\$3,494,841	\$20,896,492	\$37,681,717	\$56,385,339	\$22,103,759
1941 .....	\$1,519,911	\$12,659,848	\$19,094,490	\$14,470,350	\$12,654,088
1942 .....	1,453,697	12,843,615	19,981,337	18,239,531	12,992,205
1943 .....	1,386,201	13,077,832	20,437,804	20,089,055	12,300,462
1944 .....	1,613,649	13,398,010	21,852,148	23,966,936	12,884,476
1945 .....	2,624,536	15,104,738	22,957,845	27,408,186	13,078,466
1946 .....	2,772,997	16,377,461	24,267,302	29,145,075	13,776,453
1947 .....	2,929,787	17,399,559	27,591,930	33,082,740	15,853,227
1948 .....	3,127,486	18,819,286	31,393,503	41,129,692	17,402,213
1949 .....	3,714,927	19,955,045	35,817,068	52,198,895	19,970,020
1950 .....	3,494,841	20,896,492	37,681,717	56,385,339	22,103,759

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1949

	Tax Levies Extended Against 20% of Assessed Value	Tax Levies Extended Against 33 1/3% of Assessed Value	Furn. & Fix of Stores Offices, Banks Hotels, Prof. Libraries, Et.	Tax Levies Extended Against 7% of Assessed Value	Agri Products Not Classed as Mdse.
	Airplanes	Goods Wares & Mdse.		Solvent Credits	
Beaverhead .....	\$ 20,550	\$ 564,175	\$ 152,558	\$ 405,048	\$ 18,000
Big Horn .....	10,000	790,735	148,157	334,615	584,425
Blaine .....	-----	1,073,505	159,875	63,510	144,885
Broadwater .....	2,750	221,026	61,294	74,755	271,334
Carbon .....	17,211	624,183	146,362	106,209	4,830
Carter .....	-----	98,296	30,740	15,805	-----
Cascade .....	-----	6,773,956	1,496,615	5,718,164	4,513,165
Chouteau .....	49,975	557,227	95,035	467,673	7,933,653
Custer .....	12,850	1,201,740	314,280	416,262	17,631
Daniels .....	11,300	457,569	61,637	395,920	1,090,463
Dawson .....	27,100	738,048	130,011	282,309	69,699
Deer Lodge .....	3,700	735,835	299,265	746,780	-----
Fallon .....	5,700	406,231	46,961	207,659	545,669
Fergus .....	54,390	1,174,293	348,307	473,529	3,401,319
Flathead .....	58,220	2,295,120	616,180	890,640	-----
Gallatin .....	42,485	2,249,360	488,930	309,100	1,322,920
Garfield .....	6,500	80,122	68,457	3,500	22,255
Glacier .....	15,200	1,372,887	362,448	235,364	1,020,971
Golden Valley .....	-----	54,123	13,995	27,833	20,340
Granite .....	-----	200,613	97,893	73,734	-----
Hill .....	10,225	1,515,697	408,196	1,176,123	1,291,678
Jefferson .....	-----	167,225	54,800	83,217	-----
Judith Basin .....	-----	361,253	60,592	232,079	2,405,670
Lake .....	-----	637,275	214,205	78,595	48,750
Lewis and Clark .....	32,850	3,161,676	1,035,655	5,890,770	-----
Liberty .....	7,850	252,659	44,710	59,000	1,219,244
Lincoln .....	8,370	624,606	109,492	585,580	-----
Madison .....	-----	297,633	74,636	171,290	-----
McCone .....	10,800	153,996	24,108	53,015	379,363
Meagher .....	-----	140,094	54,600	33,508	1,672
Mineral .....	-----	55,456	24,075	31,342	-----
Missoula .....	76,080	3,930,358	730,939	2,917,920	14,795
Musselshell .....	-----	234,440	46,623	19,496	86,041
Park .....	10,300	867,578	361,272	213,487	15,591
Petroleum .....	-----	41,350	13,800	16,844	-----
Phillips .....	15,000	484,542	142,858	166,950	147,083
Pondera .....	6,875	778,143	125,034	1,520,500	3,422,300
Powder River .....	7,445	141,091	29,262	-----	58,657
Powell .....	-----	319,772	70,082	126,525	10,912
Prairie .....	4,100	242,613	36,932	93,210	113,710
Ravalli .....	9,450	776,628	179,003	52,937	54,002
Richland .....	-----	1,357,532	92,100	63,036	146,435
Roosevelt .....	-----	909,426	214,264	683,954	1,225,059
Rosebud .....	9,100	362,706	140,748	66,800	63,800
Sanders .....	6,940	507,045	116,515	35,000	-----
Sheridan .....	7,465	654,750	108,320	1,328,223	1,360,547
Silver Bow .....	71,350	4,786,725	1,420,665	3,834,190	16,290
Stillwater .....	5,950	354,712	95,623	166,498	116,467
Sweet Grass .....	4,300	242,885	55,653	55,835	14,000
Teton .....	-----	783,894	133,619	145,945	4,562,006
Toole .....	20,000	1,123,223	181,100	440,648	667,069
Treasure .....	-----	117,173	15,900	243,350	-----
Valley .....	39,766	1,147,633	211,803	996,030	1,478,983
Wheatland .....	-----	280,275	97,915	16,660	190,958
Wibaux .....	-----	115,425	58,090	900	17,405
Yellowstone .....	78,550	14,231,890	1,590,667	9,080,044	298,336
PUBLIC UTILITIES .....	-----	192,985	524,539	8,677,899	-----
THE STATE .....	\$ 780,697	\$64,021,408	\$14,037,395	\$50,605,809	\$40,403,382

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1950

	Tax Levies Extended Against 20% of Assessed Value	Tax Levies Extended Against 33 1/3% of Assessed Value	Tax Levies Extended Against 7% of Assessed Value		
	Airplanes	Goods, Wares and Mdse.	Furn & Fixt. of Stores Offices, Banks, Hotels, Prof. Libraries, etc.	Agri. Products Not Classed as Mdse.	
Beaverhead	\$ 19,160	\$ 581,746	\$ 161,705	\$ 326,690	\$ 14,500
Big Horn	7,500	836,033	149,566	304,241	372,282
Blaine		1,037,880	186,685	77,410	114,440
Broadwater	500	238,907	65,498	84,408	361,974
Carbon	8,057	627,075	143,393	60,998	9,884
Carter		107,636	33,879	13,229	2,060
Cascade		7,258,946	1,682,940	7,959,440	2,779,555
Chouteau	38,528	587,866	95,780	362,516	2,178,145
Custer	8,300	1,216,653	339,680	390,982	21,735
Daniels	9,365	463,819	54,413	338,925	489,007
Dawson	26,585	729,898	141,488	219,080	23,323
Deer Lodge		744,740	303,570	699,345	
Fallon		413,301	43,931	195,466	78,876
Fergus	37,790	1,305,032	366,821	570,284	1,972,153
Flathead	31,340	2,140,090	585,130	917,035	
Gallatin	35,270	2,178,490	568,150	287,165	1,042,680
Garfield	7,000	123,483	21,865	14,439	7,500
Glacier	14,800	1,728,029	357,873	205,694	188,070
Golden Valley		55,702	17,490	11,025	6,035
Granite		195,954	93,898	50,890	
Hill	18,300	1,651,270	386,896	806,029	630,155
Jefferson		159,331	54,799	54,104	
Judith Basin	8,500	346,021	59,060	136,547	1,229,110
Lake		643,030	234,120	60,490	25,515
Lewis and Clark	23,250	3,148,864	1,118,807	5,803,615	
Liberty	11,500	272,282	52,932	51,000	714,609
Lincoln	6,500	658,084	110,997	573,200	
Madison		294,930	83,359	57,296	
McCone	6,950	183,925	24,149	23,825	192,191
Meagher		133,690	62,800	64,507	6,627
Mineral		44,940	18,903	4,431	
Missoula	70,300	4,024,526	785,521	3,407,039	
Musselshell		233,748	39,734	800	9,075
Park	15,650	820,665	351,537	243,006	293,823
Petroleum		37,961	12,850	8,996	1,600
Phillips	12,000	505,196	150,239	84,800	58,207
Pondera	11,450	789,060	130,518	541,100	1,840,900
Powder River	10,060	151,039	34,362		24,155
Powell		318,432	75,926	139,861	
Prairie	1,400	223,800	33,197	68,636	
Ravalli	10,000	762,910	184,730	66,912	47,226
Richland	4,550	1,427,574	92,939	68,393	117,154
Roosevelt		764,721	222,529	585,070	700,628
Rosebud	19,000	342,990	134,865	78,600	88,800
Sanders	2,895	327,520	119,843	35,000	
Sheridan	4,250	583,897	104,074	1,133,580	722,182
Silver Bow	53,250	4,653,985	1,264,875	4,100,130	
Stillwater	4,615	359,096	100,266	96,589	38,017
Sweet Grass	6,090	271,920	52,159	63,507	14,000
Teton		836,949	140,383	158,353	2,126,171
Toole	17,000	970,619	183,422	394,322	273,352
Treasure		110,785	13,100	162,900	
Valley	28,045	1,111,908	239,747	880,594	831,607
Wheatland		300,499	112,860	15,378	198,074
Wibaux		113,213	45,527	2,800	59,690
Yellowstone	106,950	16,782,259	1,854,905	10,495,268	94,713
PUBLIC UTILITIES		201,922	583,536	9,872,912	
THE STATE	\$696,700	\$67,134,841	\$14,684,221	\$53,428,852	\$19,999,800
1941	\$174,626	\$33,783,054	\$ 8,836,657	\$30,326,528	\$10,242,576
1942	141,275	35,590,598	8,627,043	32,481,513	20,460,290
1943	136,800	32,656,923	8,538,711	29,776,265	26,934,974
1944	69,875	32,109,350	8,318,399	33,997,841	24,711,944
1945	140,655	33,472,081	8,763,104	33,998,234	24,816,751
1946	175,858	36,913,891	9,446,088	34,704,231	14,708,572
1947	563,342	48,441,115	10,893,416	44,718,047	19,877,340
1948	864,912	58,621,405	12,721,767	48,897,915	17,729,287
1949	780,697	64,021,408	14,037,395	50,605,809	40,408,382
1950	696,700	67,134,841	14,684,221	53,428,852	19,999,800



## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1949

	Tax Levies Extended Against 40% of Assessed Value Tel. Lines Locally Assessed	Tax Levies Extended Against Various Percentages All Other Property	Total All Personal Property Other Than Livestock
Beaverhead .....		\$ 17,830	\$ 4,342,091
Big Horn .....		40,426	6,598,946
Blaine .....		22,050	5,990,040
Broadwater .....		6,855	2,723,824
Carbon .....		198,352	6,335,662
Carter .....		4,425	1,659,543
Cascade .....	2,900	429,140	44,307,443
Chouteau .....	4,000	36,043	17,117,272
Custer .....		34,405	6,726,932
Daniels .....		6,125	5,061,354
Dawson .....	195	57,175	5,340,182
Deer Lodge .....		420,155	7,429,133
Fallon .....		17,430	3,842,323
Fergus .....		118,707	13,600,959
Flathead .....	2,000	78,950	14,266,185
Gallatin .....		48,113	13,638,539
Garfield .....		2,500	1,531,648
Glacier .....		109,571	8,086,962
Golden Valley .....			938,625
Granite .....		40,070	1,930,874
Hill .....		101,537	11,467,525
Jefferson .....		4,615	1,633,917
Judith Basin .....		8,928	6,143,122
Lake .....		30,265	5,316,965
Lewis and Clark .....		329,520	20,991,462
Liberty .....	3,850	2,900	3,835,753
Lincoln .....		41,613	4,670,931
Madison .....		34,775	3,160,918
McCone .....	1,500	46,528	3,628,850
Meagher .....		1,800	1,288,785
Mineral .....		10,700	897,270
Missoula .....		26,326	17,652,865
Musselshell .....		10,420	2,563,027
Park .....	3,600	25,325	6,090,299
Petroleum .....		1,900	939,529
Phillips .....		23,545	4,479,486
Pondera .....		41,030	11,542,669
Powell River .....		16,790	2,302,015
Powell .....		62,135	3,190,547
Prairie .....		4,480	1,911,855
Ravalli .....		24,700	5,735,566
Richland .....		18,330	6,188,713
Roosevelt .....		47,125	8,714,581
Rosebud .....		52,815	4,540,043
Sanders .....		13,052	3,039,282
Sheridan .....		16,575	8,348,334
Silver Bow .....		127,110	25,121,165
Stillwater .....		6,515	4,068,220
Sweet Grass .....	4,000	12,379	2,399,797
Teton .....		46,883	11,598,364
Toole .....		175,012	8,382,423
Treasure .....		4,750	1,213,593
Valley .....		57,980	10,648,921
Wheatland .....		20,750	2,223,319
Wibaux .....		1,650	1,548,345
Yellowstone .....		510,590	47,724,390
PUBLIC UTILITIES .....	50,200	6,423,982	41,558,603
THE STATE .....	\$ 72,335	\$ 10,073,652	\$478,230,086



## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1950

	Tax Levies Extended Against 40% of Assessed Value Tel. Lines Locally Assessed	Tax Levies Extended Against Various Percentages All Other Property	Total Personal Property Other Than Livestock
Beaverhead .....	\$ .....	\$ 41,890	\$ 4,580,263
Big Horn .....	.....	45,696	6,469,588
Blaine .....	.....	32,550	6,260,315
Broadwater .....	.....	10,570	3,123,411
Carbon .....	.....	187,959	6,295,037
Carter .....	2,892	14,116	1,831,103
Cascade .....	2,990	338,205	49,371,584
Chouteau .....	4,000	30,200	12,508,240
Custer .....	.....	29,618	7,086,777
Daniels .....	.....	5,255	4,319,428
Dawson .....	.....	78,805	5,464,081
Deer Lodge .....	.....	388,260	7,667,743
Fallon .....	.....	19,360	3,476,067
Fergus .....	.....	67,915	13,842,424
Flathead .....	2,000	87,985	14,920,330
Gallatin .....	.....	65,518	14,500,483
Garfield .....	.....	4,300	1,541,976
Glacier .....	.....	140,908	7,902,423
Golden Valley .....	.....	.....	1,047,095
Granite .....	.....	22,570	1,937,746
Hill .....	1,200	134,405	11,369,154
Jefferson .....	.....	8,985	1,690,565
Judith Basin .....	.....	5,370	5,380,206
Lake .....	.....	39,675	5,563,675
Lewis and Clark .....	.....	429,279	22,392,869
Liberty .....	4,100	2,900	3,594,739
Lincoln .....	.....	41,797	4,899,347
Madison .....	.....	34,900	3,299,138
McCone .....	500	52,173	3,472,508
Meagher .....	.....	1,800	1,350,796
Mineral .....	.....	10,592	817,984
Missoula .....	.....	54,567	19,374,421
Musselshell .....	.....	5,610	2,365,206
Park .....	.....	48,905	6,735,710
Petroleum .....	.....	2,710	896,122
Phillips .....	.....	9,900	4,705,515
Pondera .....	.....	31,495	9,562,328
Powder River .....	.....	19,575	2,408,607
Powell .....	.....	37,604	3,337,340
Prairie .....	.....	4,100	1,852,993
Ravalli .....	.....	30,975	6,102,429
Richland .....	.....	14,261	6,214,462
Roosevelt .....	.....	47,305	8,282,745
Rosebud .....	.....	55,425	4,726,738
Sanders .....	.....	39,175	2,973,502
Sheridan .....	.....	14,115	7,708,946
Silver Bow .....	.....	98,185	25,452,240
Stillwater .....	.....	7,038	4,014,610
Sweet Grass .....	4,000	15,252	2,788,347
Teton .....	.....	62,418	9,728,534
Toole .....	.....	178,930	8,272,487
Treasure .....	1,200	500	1,184,073
Valley .....	.....	21,370	10,396,060
Wheatland .....	.....	21,275	2,450,180
Wibaux .....	.....	3,800	1,609,130
Yellowstone .....	.....	412,854	54,169,030
PUBLIC UTILITIES .....	57,700	6,494,106	44,123,868
THE STATE .....	\$80,582	\$10,105,006	\$489,412,718
1941 .....	\$33,805	\$ 7,910,799	\$220,420,279
1942 .....	32,800	8,305,348	247,368,072
1943 .....	37,685	8,266,430	238,243,890
1944 .....	71,543	8,053,460	245,414,943
1945 .....	38,955	7,792,901	256,773,459
1946 .....	41,425	8,181,752	260,714,363
1947 .....	32,548	9,007,602	321,415,654
1948 .....	36,300	9,338,860	384,209,323
1949 .....	72,335	10,073,652	478,230,086
1950 .....	80,582	10,105,006	489,412,718

## REPORT OF STATE BOARD OF EQUALIZATION

## PUBLIC UTILITY ASSESSMENTS BY STATE BOARD OF EQUALIZATION

## RAILROADS:

	Assessment in Montana	1949 Value of Property Locally Assessed	Allocated By State Board of Equalization	Assessment in Montana	1950 Value of Property Locally Assessed	Allocated By State Board of Equalization
Butte, Anaconda & Pacific Ry. Co. ....	\$ 3,151,633	\$ 1,438,935	\$ 1,712,698	\$ 3,214,593	\$ 1,562,580	\$ 1,652,013
Chicago, Burlington, & Quincy RR. ....	5,602,386	112,904	5,489,482	5,648,868	112,956	5,535,912
Chicago, Milwaukee, St. Paul & Pacific RR. ....	38,530,012	4,382,996	34,147,016	37,495,543	4,362,268	33,133,275
Great Northern Ry. Co. ....	74,964,647	5,200,516	69,764,131	75,036,267	5,268,657	69,767,610
Minneapolis, St. Paul & Sault Ste. Marie Ry. ....	244,486	5,728	238,758	223,308	5,730	217,578
Northern Pacific Ry. Co. ....	61,158,731	6,773,860	54,384,871	61,535,618	7,137,696	54,397,922
Oregon Short Line RR. Co. ....	3,960,401	324,165	3,636,236	3,705,789	322,110	3,383,679
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 187,612,296	\$ 18,239,104	\$ 169,373,192	\$ 186,859,986	\$ 18,771,997	\$ 168,087,989

## POWER AND GAS LINES:

Billings Gas Company .....	\$ 2,166,471	\$ 349,350	\$ 1,817,121	\$ 2,364,718	\$ 378,161	\$ 1,986,557
Montana-Dakota Utilities Co. ....	11,328,235	1,526,678	9,801,557	11,507,768	1,469,777	10,037,991
Montana Gas Corporation .....	271,079	48,935	222,144	300,867	64,723	236,144
Montana Power Company .....	77,949,461	52,596,190	25,353,271	78,920,204	53,187,535	25,732,669
Mountain States Power Company .....	1,665,506	724,955	940,551	1,835,616	756,330	1,079,286
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 93,380,752	\$ 55,246,108	\$ 38,134,644	\$ 94,929,173	\$ 55,856,526	\$ 39,072,647

## TELEGRAPH LINE:

Western Union Telegraph Co. ....	\$ 801,188	\$ 80,183	\$ 721,005	\$ 509,633	\$ 32,356	\$ 477,277
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## TELEPHONE LINES:

Absarokee Telephone Co. ....	\$ 2,525	\$ 100	\$ 2,425	\$ 2,525	\$ 100	\$ 2,425
American Telephone and Telegraph Co. ....	2,941,005	18,882	2,922,123	2,965,761	18,890	2,946,871
Ekalaka Telephone Co. ....	800	.....	800	840	.....	840
Farmers Cooperative Tel. Co., Reed Point .....	1,119	530	589	1,119	530	589
Farmers & Merchants Tel. Co., Flaxville .....	1,315	.....	1,315	1,315	.....	1,315
Froid Farmers Telephone Co. ....	1,625	.....	1,625	1,625	.....	1,625
Mountain States Telephone & Telegraph Co. ....	8,826,596	2,703,048	6,123,548	8,946,613	2,518,660	6,427,953
Southern Montana Telephone Co. ....	5,278	500	4,778	5,278	991	4,287
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	\$ 11,780,263	\$ 2,723,060	\$ 9,057,203	\$ 11,930,354	\$ 2,539,171	\$ 9,391,183

# REPORT OF STATE BOARD OF EQUALIZATION

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## OIL PIPE LINES:

Continental Pipe Line Co. ....	\$ 116,310	\$ 17,180	\$ 99,130	\$ 117,020	\$ 17,530	\$ 99,490
Interstate Oil Pipe Line Co. ....	828,907	188,543	640,364	1,068,337	131,385	936,952
*Phillips Petroleum Co. ....	797,551	730,268	755,918	755,918	239,493	516,425
Texas Pipe Line Co. ....	694,662	278,840	415,822	701,787	286,378	415,409
Toronto Pipe Line Co. ....	401,221	39,585	361,636			
	<u>\$ 2,838,651</u>	<u>\$ 591,431</u>	<u>\$ 2,247,220</u>	<u>\$ 2,643,062</u>	<u>\$ 674,786</u>	<u>\$ 1,968,276</u>

## R. E. A. PROJECTS:

Beartooth Electric Cooperative, Inc. ....	\$ 514,903	\$ 75,363	\$ 439,540	\$ 601,436	\$ 109,141	\$ 492,295
Big Flat Electric Cooperative, Inc. ....	142,600	1,005	141,595	229,165	22,770	206,395
Fergus Electric Cooperative, Inc. ....	879,959	89,593	790,366	1,010,210	62,739	947,471
Glacair County Electric Cooperative, Inc. ....	291,559	29,171	262,388	299,546	31,354	268,192
Goldenwest Electric Cooperative, Inc. ....	106,444		106,444	210,437	5,000	205,437
Hill County Electric Cooperative, Inc. ....	769,128		709,838	941,514	153,301	788,213
Lower Yellowstone Electric Cooperative, Inc. ....	144,285	59,290	108,720	136,770	28,050	108,720
Marias River Electric Cooperative, Inc. ....	599,696	35,565	439,650	669,791	202,841	466,950
McCone County Electric Cooperative, Inc. ....	152,568	160,046	115,250	296,874	49,588	247,286
Mid-Yellowstone Electric Cooperative, Inc. ....	196,135	37,318	169,316	220,235	35,675	184,560
Missoula Electric Cooperative, Inc. ....	207,255	26,819	190,719	243,055	16,695	226,360
Northern Electric Cooperative, Inc. ....	311,239	16,536	244,650	353,543	36,993	316,550
Park County Electric Cooperative, Inc. ....	405,139	66,589	302,816	328,414		328,414
Sheridan County Electric Cooperative, Inc. ....	266,753	102,323	143,153	368,887	114,182	254,705
Sun River Electric Cooperative, Inc. ....	761,343	93,830	667,513	1,004,032	107,273	896,759
Tongue River Electric Cooperative, Inc. ....				94,685		94,685
Valley County Electric Cooperative, Inc. ....	258,545	33,070	225,475	276,040	25,665	250,375
Vigilante Electric Cooperative, Inc. ....	573,803	34,980	538,823	653,837	48,612	605,225
Yellowstone Valley Electric Cooperative, Inc. ....	622,466	183,003	439,463	591,020	147,075	443,945
	<u>\$ 7,203,820</u>	<u>\$ 1,168,101</u>	<u>\$ 6,035,719</u>	<u>\$ 8,529,491</u>	<u>\$ 1,196,954</u>	<u>\$ 7,332,537</u>

## FERRIES:

	\$ 1,500	\$	\$ 1,500	\$ 1,500	\$	\$ 1,500
GRAND TOTAL	<u>\$ 303,618,470</u>	<u>\$ 78,047,987</u>	<u>\$ 225,570,483</u>	<u>\$ 305,403,199</u>	<u>\$ 79,071,790</u>	<u>\$ 226,331,409</u>

\*Formerly Wasatch Oil Co.

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1949 AND 1950**

BEAVERHEAD	1949	County Total	1950	County Total
American Tel. & Tel. Co. ....	\$ 137,307		\$ 137,430	
Montana Power Co. ....	432,874		435,831	
Mountain States Tel. & Tel. Co. ....	87,530		90,802	
Oregon Short Line Railroad Co. Main Line .....	2,448,821		2,273,890	
Southern Montana Tel. Co. ....	4,383		8,775	
Vigilante Electric Coop., Inc. ....	285,616		332,374	
Western Union Tel. Co. ....	27,808	\$3,424,339	27,783	\$3,306,885
<b>BIG HORN</b>				
Chicago, Burlington and Quincy Rr. Co. Huntley Branch .....	\$ 3,569,301		\$ 3,569,301	
Interstate Oil Pipe Line Co. ....	153,673			
Mid-Yellowstone Electric Coop., Inc. ....	9,108		9,180	
Montana Power Co. ....	169,136		170,436	
Mountain States Tel. & Tel. Co. ....	84,658		87,736	
Western Union Tel. Co. ....	8,792		8,785	
Yellowstone Valley Electric Coop., Inc. ....	8,646	\$4,003,313	8,725	\$3,854,163
<b>BLAINE</b>				
Big Flat Electric Coop., Inc. ....	\$ 94,135		\$ 115,075	
Great Northern Railway Co. Main Line .....	2,728,676		2,729,236	
Saco Northwest Line .....	400,155		400,155	
Hill County Electric Coop., Inc. ....			55,275	
Montana Gas Corporation .....	154,262		168,262	
Montana Power Co. ....	317,890		328,655	
Mountain States Tel. & Tel. Co. ....	43,345		42,865	
Western Union Tel. Co. ....	5,873		5,869	
Ferry: E. P. Ekegren, Harlem .....	250	\$3,744,586	250	\$3,845,642
<b>BROADWATER</b>				
American Tel. & Tel. Co. ....	\$ 143,136		\$ 143,266	
Chicago Milwaukee, St. Paul and Pacific Rr. Main Line .....	611,226		592,704	
Montana Power Co. ....	243,037		265,163	
Mountain States Tel. & Tel. Co. ....	84,507		84,185	
Northern Pacific Railway Co. Main Line .....	1,733,966		1,734,006	
Vigilante Electric Coop., Inc. ....	92,083		107,587	
Western Union Tel. Co. ....	29,099	\$2,937,054	13,419	\$2,940,330
<b>CARBON</b>				
Absarokee Tel. Co. ....	\$ 300		\$ 300	
Beartooth Electric Coop., Inc. ....	255,880		263,040	
Billings Gas Co. ....	853,274		967,874	
Chicago, Burlington and Quincy Rr. Co. Fromberg Branch .....	1,080,589		1,126,855	
Interstate Oil Pipe Line Co. ....	194,592		669,760	
Montana Power Co. ....	594,070		608,843	
Mountain States Tel. & Tel. Co. ....	159,470		171,840	
Northern Pacific Railway Co. Rocky Fork Branch .....	1,302,126		1,300,117	
Clark's Fork Branch .....	671,464		666,998	
Western Union Tel. Co. ....	11,043		9,140	
Yellowstone Valley Elec. Coop., Inc. ....	11,988	\$5,134,796	10,939	\$5,795,706
<b>CARTER</b>				
Ekalaka Tel. Co. ....	\$ 300	\$ 300	\$ 340	\$ 340
<b>CASCADE</b>				
American Tel. & Tel. Co. ....	\$ 107,238		\$ 126,449	
Chicago, Milwaukee, St. Paul & Pacific Rr. Lewistown-Great Falls Br. ....	465,198		444,796	
Great Falls-Agawam Br. ....	222,066		204,984	
Great Falls-Vaughn Br. (Jt.) .....	140,246		140,246	
Vaughn-Dracut (Jt.) .....	57,600		57,600	
Fergus Electric Coop., Inc. ....	19,443		19,443	
Great Northern Railway Co. Havre to Butte Line .....	2,721,831		2,721,869	
Gerber to Giffen Jct. ....	154,739		152,723	
Giffen Mine Spur .....	31,227		31,227	
Shelby to Billings Branch .....	2,015,424		2,015,040	
Vaughn Jct.-Emerson Jct. (Jt.) .....	124,920		124,920	
Vaughn Jct.-Dracut Jct. (Jt.) .....	57,400		57,400	
Vaughn Branch .....	373,268		373,270	
Montana-Dakota Utilities Co. ....	150,667		150,667	
Montana Power Co. ....	2,244,814		2,350,994	
Mountain States Tel. & Tel. Co. ....	585,500		658,480	
*Phillips Petroleum Co. ....	77,000		75,540	
Sun River Electric Coop., Inc. ....	143,880		152,174	
Western Union Tel. Co. ....	15,591	\$9,708,052	15,576	\$9,873,398

NOTE: \*Formerly the Wasatch Oil Company.



**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1949 AND 1950**

CHOUTEAU	1949	County Total	1950	County Total
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Lewistown-Great Falls Branch	\$ 1,434,740		\$ 1,372,360	
Great Northern Railway Co.				
Havre to Butte Line	2,996,546		2,996,546	
Hill County Electric Coop., Inc.	208,250		211,100	
Montana-Dakota Utilities Co.	270,622		270,622	
Montana Power Co.	586,305		622,855	
Mountain States Tel. & Tel. Co.	89,932		89,222	
Sun River Electric Coop., Inc.	67,266		100,936	
Western Union Tel. Co.	8,025	\$5,661,686	8,018	\$5,671,659
<b>CUSTER</b>				
American Tel. & Tel. Co.	\$ 86,247		\$ 86,326	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line	1,723,128		1,671,072	
Mid-Yellowstone Electric Coop., Inc.	5,364		5,364	
Montana-Dakota Utilities Co.	619,287		626,205	
Mountain States Tel. & Tel. Co.	133,015		132,925	
Northern Pacific Railway Co.				
Main Line	1,743,519		1,744,832	
Tongue River Electric Coop., Inc.			8,760	
Western Union Tel. Co.	25,816	\$4,336,376	14,566	\$4,290,050
<b>DANIELS</b>				
Farmers & Merchants Tel. Co.	\$ 985		\$ 985	
Great Northern Railway Co.				
Plentywood West Branch	552,271		552,406	
Scobey-Opheim Line	925,032		925,032	
Minneapolis, St. Paul & S. S. Marie Rr.				
Flaxton Branch	29,364		26,760	
Montana-Dakota Utilities Co.	80,121		80,499	
Mountain States Tel. & Tel. Co.	19,852		19,876	
Northern Electric Coop., Inc.	34,900	\$1,642,525	35,250	\$1,640,808
<b>DAWSON</b>				
American Tel. & Tel. Co.	\$ 96,705		\$ 96,793	
Goldenwest Electric Coop., Inc.			20,325	
Great Northern Railway Co.				
Newlon West Branch	108,209		108,209	
Lower Yellowstone Electric Coop., Inc.	4,020		4,020	
McCone County Electric Coop., Inc.	61,000		64,643	
Montana-Dakota Utilities Co.	981,590		980,588	
Mountain States Tel. & Tel. Co.	69,640		72,081	
Northern Pacific Railway Co.				
Main Line	1,914,777		1,916,688	
Glendive East Line	628,474		628,474	
Redwater Branch	834,414		834,415	
Western Union Tel. Co.	29,403	\$4,728,232	13,843	\$4,740,079
<b>DEER LODGE</b>				
Butte, Anaconda & Pacific Ry. Co.				
Main Line	\$ 332,561		\$ 332,561	
Main Line Spurs	310,020		310,021	
Brown Spur	26,000		26,000	
Mill Creek Slime Spur	102,009		41,050	
Stuart Line	35,883		35,884	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line	460,779		446,816	
Montana Power Co.	919,870		929,199	
Mountain States Tel. & Tel. Co.	126,592		125,738	
Northern Pacific Railway Co.				
Montana Union Line	610,752		610,752	
Southern Montana Tel. Co.	395		790	
Vigilante Electric Coop., Inc.	6,756		6,756	
Western Union Tel. Co.	6,891	\$2,938,508	6,885	\$2,872,452
<b>FALLON</b>				
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line	\$ 1,280,697		\$ 1,242,080	
Ekalaka Tel. Co.	500		500	
Goldenwest Electric Coop., Inc.	7,730		44,091	
Montana-Dakota Utilities Co.	1,297,346		1,310,923	
Mountain States Tel. & Tel. Co.	38,920		38,965	
Northern Pacific Railway Co.				
Ollie Branch	67,435	\$2,692,628	67,435	\$2,703,994



# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1949 AND 1950**

FERGUS	1949	County Total	1950	County Total
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Harlowton-Lewistown Branch .....	\$ 816,144		782,138	
Lewistown-Great Falls Branch .....	887,570		848,980	
Lewistown-Winnett Branch .....	610,558		610,714	
Lewistown-Winifred Branch .....	559,455		559,455	
Roy Branch .....	284,726		284,726	
Lewistown-Great Falls Br. (Jt.) .....	148,768		148,448	
Fergus Electric Coop., Inc. ....	378,214		448,497	
Great Northern Railway Co.				
Shelby to Billings Branch .....	154,522		154,522	
Moccasin Branch .....	366,209		365,983	
Spring Creek-Lewistown (Jt.) .....	139,140		139,140	
Montana Power Co. ....	279,710		293,685	
Mountain States Tel. & Tel. Co. ....	152,340		171,299	
Western Union Tel. Co. ....	1,565		1,563	
Ferry: E. P. Ekegren, Harlem .....	250	\$4,779,171	250	\$4,809,400
<b>FLATHEAD</b>				
Great Northern Railway Co.				
Main Line .....	\$ 5,124,975		\$ 5,125,161	
Kalispell Branch .....	437,025		437,221	
Kalispell-Marion, Logging Spur .....	156,309		156,311	
Kalispell-Somers, Logging Spur .....	57,458		57,683	
Kalispell-Hubbard, Logging Spur .....	44,408		44,408	
Mountain States Power Company .....	823,596		936,115	
Western Union Tel. Co. ....	6,677	\$6,650,448	6,669	\$6,763,568
<b>GALLATIN</b>				
American Tel. & Tel. Co. ....	\$ 134,435		\$ 134,555	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	1,347,258		1,306,432	
Three Forks-Bozeman Branch .....	506,493		506,480	
Bozeman North Branch .....	297,888		297,384	
Belgrade Branch .....	63,096		63,096	
Gallatin Gateway Branch .....	60,384		60,384	
Montana Power Co. ....	1,026,510		1,102,244	
Mountain States Tel. & Tel. Co. ....	248,360		277,654	
Northern Pacific Railway Co.				
Main Line .....	2,458,364		2,453,191	
Butte Line .....	814,532		814,532	
Red Bluff Branch .....	23,151		23,151	
Camp Creek Branch .....	183,153		183,391	
Bozeman-Logan, 2nd Main Track .....	412,786		416,155	
Oregon Short Line Railroad Co.				
Yellowstone Branch .....	98,690		98,858	
Park Electric Coop., Inc. ....	18,432		22,272	
Western Union Tel. Co. ....	41,535	\$7,735,067	20,226	\$7,780,005
<b>GARFIELD</b>				
Continental Pipe Line Co. ....	\$ 3,120		\$ 3,255	
Mountain States Tel. & Tel. Co. ....	8,280	\$ 11,400	8,203	\$ 11,458
<b>GLACIER</b>				
American Tel. & Tel. Co. ....	\$ 6,783		\$ 6,789	
Glacier County Electric Coop., Inc. ....	230,788		236,592	
Great Northern Railway Co.				
Main Line .....	3,545,854		3,545,947	
Montana-Dakota Utilities Co. ....	72,856		79,264	
Montana Power Co. ....	180,840		163,800	
Mountain States Tel. & Tel. Co. ....	64,102		65,281	
*Phillips Petroleum Co. ....	274,167		54,680	
Texas Pipe Line Co. ....	297,652		297,239	
Toronto Pipe Line Co. ....	291,803			
Western Union Tel. Co. ....	4,233	\$4,969,078	4,229	\$4,453,821
<b>GOLDEN VALLEY</b>				
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	\$ 1,006,929		\$ 976,416	
Fergus Electric Coop., Inc. ....				
Great Northern Railway Co.				
Shelby to Billings Branch .....	1,457,703		1,457,703	
Montana Power Co. ....	278,025		280,595	
Mountain States Tel. & Tel. Co. ....	26,277		26,044	
Western Union Tel. Co. ....	1,989	\$2,770,923	1,988	\$2,783,766
<b>GRANITE</b>				
American Tel. & Tel. Co. ....	\$ 91,455		\$ 91,504	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	964,788		935,552	
Missoula Electric Coop., Inc. ....	3,480		4,106	
Montana Power Co. ....	340,360		351,266	
Mountain States Tel. & Tel. Co. ....	72,595		72,067	
Northern Pacific Railway Co.				
Main Line .....	1,352,917		1,352,519	
Philipsburg Branch .....	488,881		488,879	
Western Union Tel. Co. ....	16,143	\$3,330,619	8,797	\$3,304,690

NOTE\* Formerly the Wasatch Oil Company.

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1949 AND 1950**

HILL	1949	County Total	1950	County Total
Great Northern Railway Co.				
Main Line	\$ 3,078,807		\$ 3,085,392	
Havre to Butte Line	843,494		843,494	
Hill County Electric Coop., Inc.	427,338		437,538	
Montana Gas Corporation	67,882		67,882	
Montana Power Co.	397,425		403,117	
Mountain States Tel. & Tel. Co.	98,387		106,774	
Western Union Tel. Co.	4,049	\$4,917,382	4,045	\$4,948,242
<b>JEFFERSON</b>				
American Tel. & Tel. Co.	\$ 105,812		\$ 105,909	
Chicago, Milwaukee, St. Paul & Pacific Rr. Co.				
Main Line	906,807		879,328	
Great Northern Railway Co.				
Havre to Butte Line	2,256,038		2,254,809	
Montana Power Co.	802,850		808,211	
Mountain States Tel. & Tel. Co.	164,105		165,184	
Northern Pacific Railway Co.				
Main Line	74,943		76,296	
Butte Line	1,656,230		1,656,230	
Ruby Valley Branch	206,932		206,932	
Vigilante Electric Coop., Inc.	40,217		41,657	
Western Union Tel. Co.	5,299	\$6,219,233	5,294	\$6,199,850
<b>JUDITH BASIN</b>				
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Harlowton-Lewistown Branch	\$ 171,720		\$ 164,565	
Lewistown-Great Falls Branch	214,590		205,260	
Fergus Electric Coop., Inc.	121,497		156,243	
Great Northern Railway Co.				
Shelby to Billings Branch	3,063,128		3,063,128	
Moccasin Branch	211,267		211,267	
Montana Power Co.	429,287		446,244	
Mountain States Tel. & Tel. Co.	64,198		63,979	
Sun River Electric Coop., Inc.	4,026		4,026	
Western Union Tel. Co.	1,905	\$4,281,618	1,903	\$4,316,615
<b>LAKE</b>				
Montana Power Co.	\$ 259,525		\$ 259,525	
Mountain States Power Co.	116,955		143,171	
Mountain States Tel. & Tel. Co.	48,150		47,615	
Northern Pacific Railway Co.				
Evaro Hill Line	487,599		487,599	
Polson Branch	677,251		677,386	
Western Union Tel. Co.	8,243	\$1,597,723	4,595	\$1,619,891
<b>LEWIS AND CLARK</b>				
American Tel. & Tel. Co.	\$ 251,338		\$ 251,514	
Great Northern Railway Co.				
Havre to Butte Line	2,294,516		2,294,861	
Vaughn Branch	346,339		346,339	
Montana Power Co.	3,101,902		3,004,688	
Mountain States Tel. & Tel. Co.	386,627		393,840	
Northern Pacific Railway Co.				
Main Line	1,399,691		1,399,094	
Sun River Electric Coop., Inc.	50,739		46,838	
Western Union Tel. Co.	42,022	\$7,873,174	32,413	\$7,769,587
<b>LIBERTY</b>				
Great Northern Railway Co.				
Main Line	\$ 1,260,619		\$ 1,260,619	
Hill County Electric Coop., Inc.	74,250		84,300	
Montana-Dakota Utilities Co.	142,450		187,307	
Montana Power Co.	209,600		215,088	
Mountain States Tel. & Tel. Co.	10,710		10,611	
Sun River Electric Coop., Inc.		\$1,697,629	2,209	\$1,760,134
<b>LINCOLN</b>				
Great Northern Railway Co.				
Main Line	\$ 5,856,968		\$ 5,853,419	
Western Union Tel. Co.	8,055	\$5,865,023	8,048	\$5,861,467
<b>MADISON</b>				
American Tel. & Tel. Co.	\$ 20,143		\$ 20,161	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line	343,002		332,608	
Montana Power Co.	544,447		594,750	
Mountain States Tel. & Tel. Co.	85,722		84,833	
Northern Pacific Railway Co.				
Ruby Valley Branch	803,506		803,220	
Red Bluff Branch	245,124		245,124	
Oregon Short Line Railroad Co.				
Main Line	196,625		182,575	
Vigilante Electric Coop., Inc.	82,683		83,823	
Western Union Tel. Co.	2,273	\$2,323,525	2,270	\$2,349,364

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1949 AND 1950**

	1949	County Total	1950	County Total
<b>McCONE</b>				
McCone County Electric Coop., Inc. ....	\$ 53,900		\$ 176,872	
Montana-Dakota Utilities Co. ....	116,140		116,140	
Mountain States Tel. & Tel. Co. ....	7,835		7,768	
Northern Pacific Railway Co.				
Redwater Branch .....	578,944		579,192	
Ferries: William Vorhees, Poplar .....	250		250	
C. W. Chaney, Oswego .....	250	\$ 757,319	250	\$ 880,472
<b>MEAGHER</b>				
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	\$ 1,668,975		\$ 1,618,400	
Ringling Branch .....	47,798		48,680	
Montana Power Co. ....	223,126		226,828	
Mountain States Tel. & Tel. Co. ....	19,228	\$ 1,959,127	19,175	\$ 1,913,083
<b>MINERAL</b>				
American Tel. & Tel. Co. ....	\$ 283,990		\$ 284,251	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	2,679,336		2,598,816	
Missoula Electric Coop., Inc. ....	14,758		23,241	
Montana Power Co. ....	94,218		96,693	
Mountain States Tel. & Tel. Co. ....	27,898		27,641	
Northern Pacific Railway Co.				
St. Regis Line .....	1,640,922		1,640,953	
Coeur d'Alene Branch .....	372,466		372,484	
Western Union Tel. Co. ....	12,703	\$ 5,126,291	12,690	\$ 5,056,769
<b>MISSOULA</b>				
American Tel. & Tel. Co. ....	\$ 250,429		\$ 250,622	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	1,911,624		1,853,696	
Big Blackfoot Branch .....	468,576		468,636	
Missoula Electric Coop., Inc. ....	105,598		116,768	
Montana Power Co. ....	937,411		998,966	
Mountain States Tel. & Tel. Co. ....	434,390		439,816	
Northern Pacific Railway Co.				
Main Line .....	1,713,140		1,713,100	
Evans Hill Line .....	655,733		655,733	
St. Regis Line .....	888,113		888,113	
Bitter Root Branch .....	473,122		473,122	
Western Union Tel. Co. ....	37,859	\$ 7,875,995	23,925	\$ 7,882,497
<b>MUSSELSHELL</b>				
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	\$ 1,916,640		\$ 1,858,560	
Fergus Electric Coop., Inc. ....	136,935		141,274	
Montana Power Co. ....	177,557		185,143	
Mountain States Tel. & Tel. Co. ....	44,192	\$ 2,275,324	45,394	\$ 2,230,371
<b>PARK</b>				
American Tel. & Tel. Co. ....	\$ 156,625		\$ 159,813	
Montana Power Co. ....	697,266		713,795	
Mountain States Tel. & Tel. Co. ....	160,955		189,415	
Northern Pacific Railway Co.				
Main Line .....	1,494,414		1,493,936	
Shields River Branch .....	479,877		480,459	
Park Branch .....	1,146,824		1,146,823	
Park Electric Coop., Inc. ....	196,034		216,232	
Western Union Tel. Co. ....	23,964	\$ 4,355,959	12,139	\$ 4,412,612
<b>PETROLEUM</b>				
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Lewistown-Winnett Branch .....	\$ 167,687		\$ 167,687	
Continental Pipe Line Co. ....	96,010		96,235	
Fergus Electric Coop., Inc. ....	98,174		99,671	
Mountain States Tel. & Tel. Co. ....	2,430	\$ 364,301	2,408	\$ 366,001
<b>PHILLIPS</b>				
Big Flat Electric Coop., Inc. ....	\$ 47,460		\$ 91,320	
Great Northern Railway Co.				
Main Line .....	2,544,683		2,547,906	
Saco Northwest Line .....	1,205,410		1,205,409	
Montana-Dakota Utilities Co. ....	862,437		920,953	
Montana Power Co. ....	272,277		289,441	
Mountain States Tel. & Tel. Co. ....	74,488		76,241	
Valley County Electric Coop., Inc. ....	3,000		3,600	
Western Union Tel. Co. ....	5,541	\$ 5,015,296	5,538	\$ 5,140,408
<b>PONDERA</b>				
American Tel. & Tel. Co. ....	\$ 46,144		\$ 46,284	
Great Northern Railway Co.				
Shelby to Billings Branch .....	1,435,123		1,435,123	
Marias River Electric Coop., Inc. ....	35,200		35,200	
Montana-Dakota Utilities Co. ....	349,027		349,294	
Montana Power Co. ....	773,297		748,359	
Mountain States Tel. & Tel. Co. ....	117,175		124,627	
*Phillips Petroleum Co. ....	256,974		263,399	
Sun River Electric Coop., Inc. ....	120,041		278,105	
Western Union Tel. Co. ....	1,946	\$ 3,134,927	1,944	\$ 3,282,335

NOTE\* Formerly the Wasatch Oil Company.

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1949 AND 1950**

POWDER RIVER	1949	County Total	1950	County Total
Mountain States Tel. & Tel. Co. ....	\$ 12,600	\$ 12,600	\$ 12,485	\$ 12,485
<b>POWELL</b>				
American Tel. & Tel. Co. ....	\$ 148,155		\$ 148,360	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	1,179,255		1,143,136	
Big Blackfoot Branch .....	17,064		17,064	
Missoula Electric Coop., Inc. ....	57,565		72,869	
Montana Power Co. ....	1,340,323		1,288,863	
Mountain States Tel. & Tel. Co. ....	132,148		131,645	
Northern Pacific Railway Co.				
Main Line .....	1,938,429		1,936,399	
Montana Union Line .....	795,841		795,841	
Western Union Tel. Co. ....	42,074	\$5,650,854	28,688	\$5,562,865
<b>PRAIRIE</b>				
American Tel. & Tel. Co. ....	\$ 63,609		\$ 63,689	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	1,561,131		1,513,824	
Montana-Dakota Utilities Co. ....	391,069		391,179	
Mountain States Tel. & Tel. Co. ....	42,238		41,869	
Northern Pacific Railway Co.				
Main Line .....	1,250,914		1,250,118	
Tongue River Electric Coop., Inc. ....			85,925	
Western Union Tel. Co. ....	17,623	\$3,326,584	9,603	\$3,356,207
<b>RAVALLI</b>				
Missoula Electric Coop., Inc. ....	\$ 9,318		\$ 9,376	
Montana Power Co. ....	375,698		416,418	
Mountain States Tel. & Tel. Co. ....	166,155		173,373	
Northern Pacific Railway Co.				
Bitter Root Branch .....	858,832		858,832	
Bitter Root Branch Extension .....	372,007		372,007	
Western Union Tel. Co. ....	1,700	\$1,783,710	1,697	\$1,831,703
<b>RICHLAND</b>				
Great Northern Railway Co.				
Snowden to Sidney Branch .....	\$ 243,379		\$ 243,379	
Newlon West Branch .....	662,508		662,508	
Lower Yellowstone Rural Electric				
Coop., Inc. ....	90,900		90,900	
McCone County Electric Coop., Inc. ....			5,400	
Montana-Dakota Utilities Co. ....	672,800		673,659	
Mountain States Tel. & Tel. Co. ....	75,117		79,158	
Northern Pacific Railway Co.				
Glendive East Line .....	732,601		734,584	
Western Union Tel. Co. ....	3,773	\$2,481,078	3,768	\$2,493,356
<b>ROOSEVELT</b>				
Farmers & Merchants Tel. Co. ....	\$ 330		\$ 330	
Froid Farmers Tel. Co. ....	1,392		1,393	
Great Northern Railway Co.				
Main Line .....	4,508,266		4,508,312	
Bainville Branch .....	608,152		608,152	
Snowden-Sidney Branch .....	38,288		38,288	
Lower Yellowstone Rural Electric				
Coop., Inc. ....	13,800		13,800	
McCone County Electric Coop., Inc. ....	350		371	
Montana-Dakota Utilities Co. ....	482,583		486,560	
Mountain States Tel. & Tel. Co. ....	98,330		104,000	
Northern Electric Coop., Inc. ....	17,400		24,600	
Sheridan County Electric Coop., Inc. ....	55,683		56,055	
Valley County Electric Coop., Inc. ....	900		900	
Western Union Tel. Co. ....	110		110	
Ferry: William Vorhees, Poplar .....	250	\$5,825,834	250	\$5,843,121
<b>ROSEBUD</b>				
American Tel. & Tel. Co. ....	\$ 94,311		\$ 94,397	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	3,108,369		3,013,632	
Mid-Yellowstone Electric Coop., Inc. ....	84,818		88,538	
Montana-Dakota Utilities Co. ....	138,657		138,757	
Montana Power Co. ....	33,600		33,600	
Mountain States Tel. & Tel. Co. ....	81,328		80,535	
Northern Pacific Railway Co.				
Main Line .....	1,829,208		1,829,208	
Rosebud Branch .....	647,144		647,163	
Western Union Tel. Co. ....	27,846	\$6,045,281	25,068	\$5,942,058

NOTE: \*Formerly the Wasatch Oil Company.



**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1949 AND 1950**

<b>SANDERS</b>	<b>1949</b>	<b>County Total</b>	<b>1950</b>	<b>County Total</b>
Montana Power Co. ....	\$ 466,788		\$ 474,052	
Mountain States Tel. & Tel. Co. ....	49,595		49,814	
Northern Pacific Railway Co.				
Main Line .....	3,552,946		3,553,224	
Evans Hill Line .....	1,148,591		1,149,933	
St. Regis Line .....	435,960		435,960	
Polson Branch .....	72,900		72,900	
Western Union Tel. Co. ....	56,254	\$5,783,034	25,068	\$5,760,951
<b>SHERIDAN</b>				
Froid Farmers Tel. Co. ....	\$ 233		\$ 232	
Great Northern Railway Co.				
Bainville Branch .....	834,571		834,544	
Plentywood West Branch .....	667,473		667,473	
Minneapolis, St. Paul & S. S. Marie Rr.				
Flaxton Branch .....	209,394		190,818	
Montana-Dakota Utilities Co. ....	217,142		215,186	
Mountain States Tel. & Tel. Co. ....	54,152		53,914	
Sheridan County Electric Coop., Inc. ....	87,470	\$2,070,435	198,650	\$2,160,817
<b>SILVER BOW</b>				
American Tel. & Tel. Co. ....	\$ 128,617		\$ 128,734	
Butte, Anaconda & Pacific Ry.				
Main Line .....	531,594		531,594	
Main Line Spurs .....	47,120		47,019	
Butte Hill Lines .....	327,308		327,681	
Siding at Rocker .....	203		203	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line .....	1,295,481		1,255,328	
Great Northern Railway Co.				
Havre to Butte Line .....	352,512		352,512	
Montana Power Co. ....	2,494,413		2,518,686	
Mountain States Tel. & Tel. Co. ....	567,590		572,881	
Northern Pacific Railway Co.				
Butte Line .....	405,408		405,408	
Montana Union Line .....	765,436		767,575	
Oregon Short Line Railroad Co.				
Main Line .....	892,100		328,356	
Vigilante Electric Coop., Inc. ....	31,468		33,028	
Western Union Tel. Co. ....	25,657	\$7,864,907	25,635	\$7,794,640
<b>STILLWATER</b>				
Absarokee Tel. Co. ....	\$ 2,125		\$ 2,125	
American Tel. & Tel. Co. ....	86,457		86,537	
Beartooth Electric Coop., Inc. ....	170,160		207,835	
Billings Gas Co. ....	17,405		17,639	
Farmers Cooperative, Tel. Co. ....	405		405	
Fergus Electric Coop., Inc. ....			1,800	
Montana Power Co. ....	437,313		441,844	
Mountain States Tel. & Tel. Co. ....	82,398		85,961	
Northern Pacific Railway Co.				
Main Line .....	1,584,078		1,579,262	
Lake Basin Branch .....	247,552		247,306	
Western Union Tel. Co. ....	24,253		10,097	
Yellowstone Valley Electric Coop., Inc. ....	19,020	\$2,671,166	18,195	\$2,699,006
<b>SWEET GRASS</b>				
American Tel. & Tel. Co. ....	\$ 79,737		\$ 79,810	
Beartooth Electric Coop., Inc. ....	13,500		21,420	
Farmers Cooperative Tel. Co. ....	184		184	
Montana Power Co. ....	644,913		655,688	
Mountain States Tel. & Tel. Co. ....	46,273		45,845	
Northern Pacific Railway Co.				
Main Line .....	1,544,159		1,542,926	
Park Electric Coop., Inc. ....	88,350		89,910	
Western Union Tel. Co. ....	23,809	\$2,440,925	9,910	\$2,445,693
<b>TETON</b>				
American Tel. & Tel. Co. ....	\$ 41,468		\$ 41,533	
Chicago, Milwaukee, St. Paul & Pacific Rr.				
Great Falls-Agawam Branch .....	373,555		344,820	
Great Falls-Agawam Br. (Jt.) .....	78,632		78,632	
Great Northern Railway Co.				
Shelby to Billings Branch .....	1,139,942		1,139,943	
Power Branch .....	1,073,432		1,073,428	
Eastman Jct.-Choteau (Jt.) .....	75,482		75,482	
Montana-Dakota Utilities Co. ....	99,146		100,627	
Montana Power Co. ....	1,235,309		1,156,947	
Mountain States Tel. & Tel. Co. ....	69,567		70,424	
*Phillips Petroleum Co. ....	122,127		122,806	
Sun River Electric Coop., Inc. ....	281,561		308,427	
Western Union Tel. Co. ....	1,580	\$4,591,801	1,577	\$4,514,646

NOTE: \*Formerly the Wasatch Oil Company.



**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1949 AND 1950**

TOOLE	1949	County Total	1950	County Total
American Tel. & Tel. Co.	\$ 82,152		\$ 82,058	
Glacier County Electric Coop., Inc.	31,600		31,600	
Great Northern Railway Co.				
Main Line	2,290,067		2,290,113	
Shelby to Billings Branch	507,149		507,149	
Sweet Grass Branch	995,865		995,865	
Marias River Electric Coop., Inc.	404,450		431,750	
Montana-Dakota Utilities Co.	1,256,422		1,365,904	
Montana Power Co.	81,693		81,106	
Sun River Electric Coop., Inc.			4,044	
Texas Pipe Line Co.	118,170		118,170	
Toronto Pipe Line Co.	69,833			
Western Union Tel. Co.	2,440	\$5,839,841	2,438	\$5,910,197

**TREASURE**

American Tel. & Tel. Co.	\$ 60,879		\$ 60,935	
Mid-Yellowstone Electric Coop., Inc.	70,026		81,478	
Mountain States Tel. & Tel. Co.	29,430		29,514	
Northern Pacific Railway Co.				
Main Line	1,138,757		1,138,598	
Western Union Tel. Co.	17,725	\$1,316,817	10,329	\$1,320,854

**VALLEY**

Great Northern Railway Co.				
Main Line	\$ 3,709,615		\$ 3,709,615	
Scobey-Opheim Line	399,617		399,617	
Montana-Dakota Utilities Co.	1,224,278		1,216,875	
Montana Power Co.	228,299		234,102	
Mountain States Tel. & Tel. Co.	104,128		104,220	
Northern Electric Coop., Inc.	192,350		256,700	
Valley County Electric Coop., Inc.	221,575		245,875	
Western Union Tel. Co.	5,017		5,014	
Ferry: C. W. Chaney, Oswego	250	\$6,085,129	250	\$6,172,268

**WHEATLAND**

Chicago, Milwaukee, St. Paul & Pacific Rr.				
Main Line	\$ 1,554,333		\$ 1,507,232	
Harlowton-Lewistown Branch	532,704		510,508	
Fergus Electric Coop., Inc.	36,103		39,523	
Great Northern Railway Co.				
Shelby to Billings Branch	1,066,598		1,065,830	
Montana Power Co.	398,346		412,468	
Mountain States Tel. & Tel. Co.	36,778		36,482	
Western Union Tel. Co.	1,432	\$3,626,294	1,432	\$3,573,475

**WIBAUX**

American Tel. & Tel. Co.	\$ 35,889		\$ 35,921	
Goldenwest Electric Coop., Inc.	98,714		141,021	
Montana-Dakota Utilities Co.	376,917		376,782	
Mountain States Tel. & Tel. Co.	12,860		12,848	
Northern Pacific Railway Co.				
Main Line	706,092		706,092	
Ollie Branch	56,448		56,448	
Western Union Tel. Co.	10,053	\$1,296,973	2,739	\$1,331,851

**YELLOWSTONE**

American Tel. & Tel. Co.	\$ 183,062		\$ 183,231	
Billings Gas Co.	946,442		1,001,044	
Chicago, Burlington & Quincy Rr.				
Huntley Branch	839,592		839,756	
Great Northern Railway Co.				
Shelby to Billings Branch	1,521,522		1,521,522	
Interstate Oil Pipe Line Co.	292,100		267,192	
Montana Power Co.	1,164,640		1,205,587	
Mountain States Tel. & Tel. Co.	539,763		621,295	
Northern Pacific Railway Co.				
Main Line	3,781,541		3,801,501	
Rocky Fork Branch	135,192		135,990	
Lake Basin Branch	90,895		90,895	
Billings & Central Montana	58,398		58,421	
Western Union Tel. Co.	65,317		40,784	
Yellowstone Valley Elec. Coop., Inc.	399,809	\$10,018,273	406,086	\$10,173,304

## TOTAL ASSESSMENTS BY COUNTIES—1949

	TOTAL ASSESSMENTS BY COUNTY ASSESSORS				Public Utilities Allocated by State Board of Equalization			Assessment of Net Proceeds of Mines by State Board of Equalization		TOTAL VALUATION OF COUNTY	
	Total Property Other Than Public Utilities	Assessed Value	Taxable Value	Local Property of Public Utilities	Assessed Value	Taxable Value	Value	Assessed and Taxable Value	Assessed Value	Taxable Value	
Beaverhead.....	\$ 17,082,793	\$	4,993,600	\$ 305,059	\$ 81,169	\$ 3,424,339	\$ 1,267,420	\$ 4,954	\$ 20,817,145	\$ 6,347,143	
Big Horn.....	19,125,128		5,290,679	453,875	54,544	4,003,313	1,591,452		23,582,316	6,936,675	
Blaine.....	20,175,671		5,793,537	319,608	97,836	3,744,586	1,455,330	33,464	24,273,329	7,380,167	
Broadwater.....	8,767,114		2,446,137	175,088	40,959	2,937,054	1,139,947	4,212	11,883,468	3,631,255	
Carbon.....	20,104,713		5,873,904	697,602	217,385	5,134,796	1,947,442	3,878,924	29,816,305	11,917,655	
Carter.....	10,245,644		3,028,080			300	120		10,245,944	3,028,200	
Cascade.....	99,228,682		26,361,186	16,593,376	4,724,867	9,708,052	3,770,152	2,590	125,532,700	34,858,795	
Chouteau.....	35,582,207		8,085,600	136,583	30,783	5,661,686	2,157,235		41,380,476	10,273,618	
Custer.....	22,959,243		6,583,871	1,084,318	290,395	4,336,376	1,722,921	497	28,380,434	8,597,684	
Daniels.....	12,452,003		3,149,823	56,218	16,401	1,642,525	644,242		14,150,746	3,810,466	
Dawson.....	17,547,869		4,929,798	823,512	231,991	4,728,232	1,864,605	1,447	23,101,060	7,027,841	
Deer Lodge.....	28,413,474		8,274,310	2,513,032	447,177	2,938,508	1,153,780		33,865,014	9,875,267	
Fallon.....	10,043,803		2,698,346	233,069	60,883	2,692,628	1,072,770	77,891	13,047,391	3,909,890	
Fergus.....	39,964,335		10,620,164	697,969	167,962	4,779,171	1,776,829	42,295	45,483,770	12,607,250	
Flathead.....	39,194,540		10,822,920	2,089,878	543,375	6,650,448	2,660,182		47,934,866	14,026,477	
Gallatin.....	40,437,056		11,149,978	1,952,222	529,775	7,735,067	3,043,847	634,220	50,758,565	15,357,820	
Garfield.....	8,637,057		2,572,464			11,400	4,560	239,645	8,888,102	2,816,669	
Glacier.....	15,203,910		4,064,172	1,541,470	455,071	4,969,078	1,911,468	6,802,236	28,516,694	13,232,947	
Golden Valley.....	4,553,891		1,332,362	49,645	13,921	2,770,923	1,106,074		7,374,459	2,452,357	
Granite.....	8,435,041		2,495,834	343,361	81,427	3,330,619	1,320,960	69,488	12,178,509	3,967,709	
Hill.....	30,217,791		7,972,641	1,901,302	381,904	4,917,382	1,811,693	7,121	37,043,596	10,173,359	
Jefferson.....	5,039,619		1,531,806	228,469	57,152	6,219,233	2,465,259	51,324	11,538,645	4,105,541	
Judith Basin.....	18,024,465		4,645,067	187,448	42,324	4,281,618	1,664,206	308	22,493,839	6,351,905	
Lake.....	16,583,200		4,656,455	7,995,430	2,322,425	1,597,723	639,089		26,176,353	7,617,969	
Lewis and Clark.....	46,854,270		12,282,959	11,734,470	3,311,283	7,873,174	3,077,884	231,563	66,693,477	18,903,689	
Liberty.....	10,739,582		2,739,201	42,182	9,883	1,697,629	648,904	54,771	12,534,164	3,452,759	
Lincoln.....	11,022,854		2,978,436	661,352	216,498	5,865,023	2,346,008	149,690	17,698,919	5,690,632	
Madison.....	12,437,501		3,650,032	1,348,483	386,271	2,323,525	889,508		16,109,509	4,925,811	
McCone.....	11,900,822		3,254,560	17,415	4,305	757,319	285,140	246	12,675,802	3,544,251	
Meagher.....	8,535,203		2,547,716	190,858	51,833	1,959,127	776,597		10,685,188	3,376,146	

## REPORT OF STATE BOARD OF EQUALIZATION

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Mineral	2,055,645	562,078	442,253	106,779	5,126,291	2,042,236	7,624,189	2,711,092
Missoula	47,299,394	12,934,291	3,361,037	899,732	7,875,995	3,060,430	58,536,727	16,894,754
Musselshell	8,644,113	2,636,425	255,606	71,511	2,275,324	856,951	11,397,585	3,787,429
Park	21,854,561	6,231,145	2,743,404	721,569	4,355,959	1,657,300	28,953,924	8,610,014
Petroleum	3,927,783	1,151,623	10,115	3,128	364,301	113,323	4,846,153	1,812,028
Phillips	15,648,723	4,454,950	167,264	41,583	5,015,296	1,979,371	20,903,420	6,548,041
Pondera	23,857,126	5,582,741	282,504	82,911	3,134,927	1,190,967	27,733,513	7,315,575
Powder River	11,104,725	3,286,801			12,600	5,040	3,292,380	3,292,380
Powell	12,218,392	3,522,409	1,020,423	261,974	5,650,854	2,226,186	179,004	6,189,573
Pratt	6,591,101	1,873,427	101,815	26,128	3,326,584	1,329,082	191	10,019,691
Ravalli	17,499,632	4,913,041	360,356	64,502	1,783,710	689,449	19,643,698	5,666,992
Richland	16,820,739	4,704,110	134,815	25,879	2,481,078	958,365	19,437,449	5,689,171
Roosevelt	18,664,688	4,733,578	163,119	43,423	5,825,834	2,296,937	24,653,641	7,073,938
Rosebud	16,978,132	4,976,158	173,521	46,627	6,045,281	2,387,939	23,725,911	7,939,701
Sanders	9,989,760	2,850,444	4,328,945	1,217,337	5,783,034	2,305,103	20,188,504	6,459,649
Sheridan	19,548,981	4,845,721	179,857	23,942	2,070,435	796,632	21,799,423	5,666,445
Silver Bow	60,477,485	16,874,255	9,419,030	1,825,655	7,864,196	3,022,687	82,884,346	26,845,521
Stillwater	14,772,727	4,156,935	2,149,874	641,364	2,671,166	995,784	19,602,620	5,802,936
Sweet Grass	10,706,990	3,103,117	148,765	36,299	2,440,925	934,418	13,296,680	4,073,834
Teton	26,420,887	6,391,486	213,953	38,864	4,591,801	1,733,782	31,260,280	8,197,771
Toole	17,204,356	4,600,235	729,214	233,134	5,839,841	2,192,036	25,446,423	8,698,417
Treasure	4,426,865	1,203,633	98,545	18,077	1,316,817	503,620	5,742,227	1,725,330
Valley	24,161,020	6,193,038	500,260	107,596	6,085,129	2,287,719	30,758,336	8,600,280
Wheatland	8,901,405	2,564,555	536,569	133,245	3,626,294	1,433,457	13,064,268	4,131,257
Wibaux	5,657,993	1,617,063	12,090	3,290	1,296,973	485,071	6,967,056	2,105,424
Yellowstone	115,057,765	31,397,060	3,512,248	888,369	10,018,273	3,772,496	128,588,286	36,057,925
THE STATE	\$1,189,900,469	\$ 324,185,957	\$ 85,418,876	\$ 22,432,717	\$ 225,570,483	\$ 87,472,005	\$ 212,315,574	\$ 455,322,253

## REPORT OF STATE BOARD OF EQUALIZATION

## TOTAL ASSESSMENTS BY COUNTIES—1950

	Total Assessments by County Assessors				Public Utilities		By State Board of Equalization		Assessment of Net Proceeds of Mines by State Board of Equalization		TOTAL VALUATION OF COUNTY		CLASS OF COUNTY FOR 1951-1954	
	Total Property Other Than Public Utilities	Assessed Value	Local Property of Public Utilities	Assessed Value	Taxable Value	Assessed Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value		
Beaverhead .....	\$ 17,571,910	\$	\$ 464,069	\$	122,736	\$ 3,306,885	\$ 1,204,712	\$	3,098	\$	21,345,962	\$ 6,471,883	6	
Big Horn .....	18,881,271		535,904		59,480	3,854,163	1,531,647				23,271,338	6,855,312	6	
Blaine .....	19,880,975		353,124		106,222	3,845,642	1,469,941		28,437		24,108,178	7,275,227	6	
Broadwater .....	9,243,265		212,419		48,354	2,940,330	1,134,754		1,952		12,397,966	3,723,813	7	
Carbon .....	20,048,247		708,074		214,893	5,795,706	2,208,357		3,389,453		29,941,480	11,667,708	5	
Carter .....	10,074,373					340			21,738		10,096,451	2,992,180	7	
Cascade .....	107,511,044		16,599,620		4,724,278	9,873,398	3,827,100		44,785		134,028,847	36,918,930	2	
Chouteau .....	30,532,008		144,882		29,207	5,671,659	2,147,331				36,348,349	9,955,689	6	
Custer .....	24,410,630		6,952,525		290,283	4,290,050	1,701,501		318		29,788,277	8,944,627	6	
Daniels .....	11,743,096		54,324		15,911	1,640,808	643,352				13,438,228	3,755,370	7	
Dawson .....	17,693,085		818,167		229,705	4,740,079	1,861,426		4,173		23,255,504	7,076,599	6	
Deer Lodge .....	29,189,149		2,646,376		448,109	2,872,452	1,125,460		408		34,708,385	10,055,648	5	
Fallon .....	9,556,889		242,754		63,962	2,703,994	1,065,320		60,479		12,564,116	3,841,199	7	
Fergus .....	40,635,627		693,682		170,198	4,809,400	1,765,145		48,276		46,186,985	12,972,075	5	
Flathead .....	40,359,271		2,455,905		627,565	6,763,568	2,705,429				49,578,744	14,412,071	5	
Gallatin .....	42,072,078		2,094,819		539,285	7,780,005	3,056,059		812,286		52,759,188	16,026,168	4	
Garfield .....	7,907,215		2,336,876			11,458	4,583		176,500		8,095,173	2,517,959	7	
Glacier .....	15,270,910		4,278,345		677,647	4,453,821	1,703,450		6,095,188		28,031,595	12,754,630	5	
Golden Valley .....	4,664,093		62,483		16,123	2,783,766	1,097,566				7,510,342	2,471,687	7	
Granite .....	7,674,594		347,004		82,320	3,304,690	1,309,268		89,526		11,415,813	3,748,996	7	
Hill .....	30,333,518		1,365,974		342,857	4,948,242	1,820,318		3,440		36,651,174	10,347,122	5	
Jefferson .....	5,096,007		229,721		57,059	6,199,850	2,456,638		11,697		11,537,275	4,073,120	7	
Judith Basin .....	17,212,746		173,570		38,420	4,316,615	1,665,927				21,702,931	6,332,206	6	
Lake .....	16,990,725		8,037,005		2,340,320	1,619,891	647,958				26,647,621	7,753,873	6	
Lewis and Clark .....	49,181,627		10,807,192		3,044,014	7,769,587	3,033,575		101,554		67,859,960	19,040,836	4	
Liberty .....	10,808,383		47,519		10,766	1,760,134	669,520		38,877		12,654,913	3,574,942	7	
Lincoln .....	11,419,013		3,073,564		213,161	5,861,467	2,344,586		304,060		18,229,344	5,935,371	6	
Madison .....	12,631,618		1,380,189		392,293	2,349,368	896,358		4,757		16,365,928	5,004,163	6	
McCone .....	11,837,755		16,910		4,245	880,472	293,821		302		12,735,439	3,575,509	7	
Meagher .....	8,824,910		2,626,019		60,051	1,913,083	757,949		61		10,959,805	3,444,080	7	



## REPORT OF STATE BOARD OF EQUALIZATION

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Mineral.....	2,057,141	578,485	456,858	109,728	5,056,769	2,011,446	3,198	7,573,966	2,702,857	7
Missoula.....	50,051,522	13,562,362	3,341,233	886,590	7,882,497	3,054,956	-----	61,275,252	17,503,908	4
Musselshell.....	8,757,456	2,678,429	250,495	69,817	2,230,371	837,233	295,207	11,533,529	3,880,686	7
Park.....	22,745,604	6,385,490	2,726,432	720,851	4,412,612	1,672,405	36,799	29,921,447	8,815,545	6
Petroleum.....	3,680,055	1,070,430	26,070	7,331	366,001	113,510	416,738	4,488,864	1,608,009	7
Philips.....	15,495,184	4,391,942	163,218	39,402	5,140,408	2,013,711	74,112	20,872,922	6,519,167	6
Pondera.....	22,279,197	5,638,976	286,257	80,656	3,282,335	1,196,353	557,202	26,404,991	7,473,187	6
Powder River.....	10,432,085	3,052,870	-----	-----	12,485	4,994	566	10,445,136	3,058,430	7
Powell.....	12,646,082	3,650,039	867,553	230,648	5,562,865	2,184,180	568,558	19,645,058	6,633,425	6
Prairie.....	6,751,170	1,935,865	98,775	25,801	3,356,207	1,312,572	235	10,206,387	3,274,473	7
Ravalli.....	18,008,545	5,033,718	390,155	69,738	1,831,703	707,163	2,179	20,232,582	5,812,798	6
Richland.....	16,939,011	4,749,725	126,628	24,859	2,493,356	961,437	2,291	19,561,286	5,738,312	6
Roosevelt.....	18,251,506	4,705,923	132,511	35,321	5,843,121	2,301,036	-----	24,227,138	7,042,280	6
Rosebud.....	16,616,417	4,833,482	177,920	47,881	5,942,058	2,345,403	401,727	23,138,122	7,628,493	6
Sanders.....	9,768,581	2,767,307	4,245,906	1,190,269	5,760,951	2,295,785	73,585	19,849,023	6,326,946	6
Sheridan.....	18,962,961	4,831,659	195,976	24,153	2,160,817	796,095	1,414	21,321,168	5,653,321	6
Silver Bow.....	61,579,140	17,080,280	10,335,505	1,889,990	7,794,640	2,990,789	1,191,016	80,900,301	23,152,075	3
Stillwater.....	14,541,907	4,109,906	2,150,401	638,038	2,699,006	993,713	1,739	19,393,053	5,743,396	6
Sweet Grass.....	11,598,485	3,338,918	133,783	32,178	2,445,693	932,664	-----	14,177,961	4,303,760	7
Teton.....	24,753,549	6,399,563	226,095	35,422	4,514,646	1,693,505	22,457	29,516,747	8,150,947	6
Toole.....	17,223,805	4,657,591	764,125	239,549	5,910,197	2,209,833	1,727,619	25,625,746	8,834,592	6
Treasure.....	4,274,088	1,198,041	95,800	17,524	1,320,854	501,452	-----	5,690,742	1,717,017	7
Valley.....	23,844,234	6,210,917	493,683	107,858	6,172,268	2,293,262	13,604	30,523,789	8,625,641	6
Wheatland.....	9,187,311	2,635,281	550,233	135,995	3,573,475	1,410,599	-----	13,311,019	4,181,875	7
Wibaux.....	6,049,912	1,710,722	12,713	3,353	1,331,851	485,057	-----	7,394,476	2,199,132	7
Yellowstone.....	126,631,932	34,463,374	3,599,507	908,069	10,173,304	3,833,259	-----	140,404,743	39,204,702	2
THE STATE.....	\$1,212,382,911	\$332,830,272	\$ 86,504,828	\$22,540,485	\$226,331,409	\$87,301,599	\$16,631,611	\$1,541,850,759	\$459,303,967	



ASSESSED AND TAXABLE VALUE OF EACH KIND OF PROPERTY AND PERCENTAGE EACH ITEM BEARS TO TAXABLE  
VALUE OF THE STATE FOR THE YEARS 1949 AND 1950

	1949				1950			
	Assessed Value	Taxable Value	Percentage To Total	Percentage Class	Assessed Value	Taxable Value	Percentage To Total	
REAL ESTATE AND IMPROVEMENTS:								
Irrigated Land .....	\$ 52,318,550	\$ 15,695,565	3.45	30	\$ 51,735,012	\$ 15,520,503	3.38	
Non-Irrigated Land .....	119,843,453	35,953,036	7.90	30	120,123,032	36,036,910	7.84	
Grazing Land .....	93,358,696	28,007,609	6.15	30	93,536,835	28,061,050	6.11	
State Lands .....	680,019	204,005	.04	30	692,136	207,641	.05	
Improvements on Above Agricultural Lands .....	60,422,483	18,126,745	3.98	30	64,204,279	19,261,284	4.19	
Total All Farm Lands and Improvements .....	\$ 326,623,201	\$ 97,986,960	21.52		\$ 330,291,294	\$ 99,087,388	21.57	
Timber Lands .....	\$ 8,545,912	\$ 2,563,773	.56	30	\$ 8,349,909	\$ 2,504,973	.55	
Unclassified Lands .....	247,519	74,256	.02	30	324,712	97,414	.02	
Industrial Sites .....	1,599,100	479,730	.10	30	1,656,874	497,062	.11	
Improvements on Industrial Sites .....	37,988,503	11,396,551	2.50	30	41,811,160	12,543,348	2.73	
Patented Mining Claims .....	1,257,054	1,257,054	.28	100	1,262,697	1,262,697	.27	
Improvements on Patented Mining Claims .....	3,482,162	1,044,649	.23	30	3,636,718	1,091,015	.24	
Reserved Rights of Entry .....	839,366	839,366	.18	100	909,079	909,079	.20	
City and Town Lots .....	56,239,134	16,871,740	3.71	30	56,875,537	17,062,661	3.71	
Improvements on City and Town Lots .....	210,483,523	63,145,057	13.87	30	225,370,166	67,611,050	14.72	
Total All Real Estate and Improvements .....	\$ 647,305,474	\$ 195,659,136	42.97		\$ 670,488,146	\$ 202,666,687	44.12	
LIVESTOCK:								
Horses .....	\$ 3,461,000	\$ 1,153,551	.25	33 1/3	\$ 3,247,942	\$ 1,082,539	.24	
Cattle .....	92,103,449	30,698,080	6.74	33 1/3	84,568,833	28,186,792	6.14	
Sheep .....	8,438,730	2,812,629	.62	33 1/3	7,135,923	2,378,403	.51	
Swine .....	1,314,283	438,051	.10	33 1/3	1,004,435	334,778	.07	
Other .....	606,050	201,996	.04	33 1/3	648,782	216,239	.05	
Total All Livestock .....	\$ 105,923,512	\$ 35,304,307	7.75		\$ 96,605,915	\$ 32,198,751	7.01	
PERSONAL PROPERTY OTHER THAN LIVESTOCK:								
Household Furniture, Apparel, Jewelry .....	\$ 35,817,068	\$ 7,163,414	1.57	20	\$ 37,681,717	\$ 7,536,343	1.64	
Farm Machinery and Equipment .....	52,198,895	10,439,779	2.29	20	56,385,339	11,277,068	2.46	
Machinery Other Than Farm, Mining or Manufacturing .....	9,090,787	1,818,157	.40	20	10,473,703	2,094,741	.46	
Solvent Credits .....	41,927,910	2,934,954	.64	7	43,555,940	3,048,916	.66	
Agricultural Products Not Classed as Merchandise .....	40,408,382	2,828,587	.62	7	19,999,800	1,399,986	.30	

Goods, Wares and Merchandise	63,828,423	21,274,013	4.67	33 1/2	66,932,919	22,308,742	4.86
Furniture and Fixtures of Stores, Offices, Hotels, etc.	13,512,856	4,503,835	1.00	33 1/2	14,100,685	4,699,758	1.02
Manufacturing Machinery, Fixtures, Supplies, etc.	20,540,273	6,162,082	1.35	30	21,968,590	6,590,577	1.43
Mining Machinery, Fixtures, Supplies, etc.	7,595,048	2,278,514	.50	30	6,523,947	1,957,184	.43
Drilling Rigs, Oil Equipment, etc.	3,714,927	1,114,478	.25	30	3,494,841	1,048,452	.23
Bank Stock and Moneyed Capital	19,955,045	5,986,513	1.32	30	20,896,492	6,268,948	1.37
Aircraft	780,697	156,139	.03	20	696,700	139,340	.03
Motor Vehicles in the Hands of Dealers	2,865,351	955,021	.21	33 1/2	2,958,460	986,055	.21
Motor Vehicles in the Hands of Users	120,764,016	24,152,803	5.31	20	135,985,935	27,197,187	5.92
Telephone Lines, Local	22,135	8,854	-----	40	22,882	9,153	-----
All Other Personal Property	3,649,670	1,445,371	.32	Various	3,610,900	1,402,384	.31
Total All Personal Property Other Than Livestock	\$ 436,671,483	\$ 93,222,514	20.48		\$ 445,288,850	\$ 97,964,834	21.33
OPERATING PROPERTY OF PUBLIC UTILITIES:							
Real Estate and Improvements	\$ 43,860,273	\$ 13,158,082	2.89	30	\$ 42,380,960	\$ 12,714,288	2.77
Personal Property	41,558,603	9,274,635	2.04	Various	44,123,868	9,826,197	2.14
Total Locally Assessed Property of Utilities	\$ 85,418,876	\$ 22,432,717	4.93		\$ 86,504,828	\$ 22,540,485	4.91
Total All Assessments By County Assessors	\$ 1,275,319,345	\$ 346,618,674	76.13		\$ 1,298,887,739	\$ 355,370,757	77.37
ALLOCATIONS OF UTILITY LINES by State Boards of Equalization							
NET PROCEEDS OF MINES BY State Board of Equalization	\$ 225,570,483	\$ 87,472,005	19.21	40 and 20	\$ 226,331,409	\$ 87,301,599	19.01
	21,231,574	21,231,574	4.66	100	16,631,611	16,631,611	3.62
GRAND TOTAL OF ALL ASSESSMENTS	\$ 1,522,121,402	\$ 455,322,253	100.00		\$ 1,541,850,759	\$ 459,303,967	100.00



## TAXES LEVIED IN MONTANA, 1949 AND 1950

	1949	1950
ASSESSED VALUATION OF STATE .....	\$ 1,522,121,402	\$1,541,850,759
TAXABLE VALUATION OF STATE .....	455,322,253	459,303,967
<b>Amounts Levied</b>		
<b>STATE:</b>		
General Fund .....	\$ No Levy	\$ No Levy
University Millage .....	2,592,812	2,756,374
University Bond Interest and Sinking .....	401,099	458,081
State Insane Hospital Bond Interest and Sinking .....	226,749	229,177
Livestock .....	141,325	131,170
	<hr/>	<hr/>
	\$ 3,361,985	\$ 3,574,802
<b>COUNTY:</b>		
General .....	\$ 5,438,858	\$ 5,709,091
Road .....	2,582,151	2,502,376
Bridge .....	1,269,712	1,264,306
Poor .....	2,875,922	2,965,771
Bond Interest and Sinking .....	480,532	379,422
County Fair .....	297,783	269,379
County Library .....	141,587	152,029
Farm Bureau .....	50,576	56,658
Miscellaneous .....	557,493	554,333
Per Capita—Special Poor .....	129,775	136,282
	<hr/>	<hr/>
	\$ 13,824,389	\$ 13,989,647
<b>SCHOOLS:</b>		
General .....	\$ 4,603,690	\$ 4,589,905
High School .....	5,262,195	5,423,579
District Schools .....	8,941,600	8,851,814
	<hr/>	<hr/>
	\$ 18,807,485	\$ 18,865,298
<b>HIGH SCHOOL DISTRICT</b>		
	\$ 1,142,414	\$ 1,272,622
<b>MISCELLANEOUS:</b>		
Fire District .....	\$ 57,152	\$ 71,575
Hail Insurance .....	295,588	541,825
Drainage & Irrigation District .....	1,152,077	1,142,478
Miscellaneous .....	200,470	195,335
	<hr/>	<hr/>
	\$ 1,705,287	\$ 1,951,313
<b>TOTAL ALL TAXES EXCEPT CITIES AND TOWNS</b>		
	\$ 38,841,560	\$ 39,653,582
<b>CITIES AND TOWNS:</b>		
General .....	\$ 5,303,021	\$ 5,992,091
Special Improvement .....	1,048,569	1,225,392
	<hr/>	<hr/>
	\$ 6,351,590	\$ 7,217,483
<b>GRAND TOTAL OF ALL TAXES FOR ALL PURPOSES</b>		
	\$ 45,193,150	\$ 46,871,065

## TAXES LEVIED FOR STATE PURPOSES—1949

	University Millage Fund Six Mills	University of Montana Building Bond Interest and Sinking Fund One Mill	State Insane Hospital Bond Interest & Sinking Fund 5/10 of One Mill	Total 7.50 Mills	Livestock 4.00 Mills	Total of All State Taxes
Beaverhead .....	\$ 36,529	\$ 5,727	\$ 3,173	\$ 45,429	\$ 6,846	\$ 52,275
Big Horn .....	38,514	6,311	2,834	47,659	6,436	54,095
Blaine .....	42,445	6,645	3,690	52,780	5,345	58,125
Broadwater .....	20,662	3,182	1,816	25,660	2,001	27,661
Carbon .....	68,670	10,788	5,957	85,415	2,763	88,178
Carter .....	17,178	2,632	1,514	21,324	3,598	24,922
Cascade .....	199,562	31,016	17,432	248,010	4,235	252,245
Chouteau .....	58,231	8,907	5,136	72,274	3,766	76,040
Custer .....	48,569	7,361	4,310	60,240	3,961	64,201
Daniels .....	21,540	3,248	1,919	26,707	870	27,577
Dawson .....	40,271	6,269	3,514	50,054	1,982	52,036
Deer Lodge .....	57,805	9,300	4,937	72,042	428	72,470
Fallon .....	22,392	3,481	1,955	27,828	1,858	29,686
Fergus .....	71,172	10,846	6,415	88,433	5,902	94,335
Flathead .....	78,501	11,709	7,031	97,241	1,128	98,369
Gallatin .....	87,545	13,507	7,681	108,733	3,331	112,064
Garfield .....	13,904	1,920	1,301	17,125	3,097	20,222
Glacier .....	76,561	12,162	6,594	95,317	765	96,082
Golden Valley .....	14,362	2,311	1,227	17,900	1,569	19,469
Granite .....	22,848	3,598	1,979	28,425	1,471	29,896
Hill .....	57,129	8,650	5,071	70,850	1,430	72,280
Jefferson .....	23,941	3,828	2,052	29,821	1,289	31,110
Judith Basin .....	35,930	5,480	3,176	44,586	3,478	48,064
Lake .....	43,710	6,794	3,711	54,215	2,680	56,895
Lewis and Clark .....	108,342	16,858	9,456	134,656	2,792	137,448
Liberty .....	20,063	3,188	1,730	24,981	704	25,685
Lincoln .....	32,820	5,153	2,848	40,821	487	41,308
Madison .....	28,423	4,473	2,463	35,359	3,811	39,170
McCone .....	20,336	3,172	1,771	25,279	1,999	27,278
Meagher .....	19,582	3,103	1,689	24,374	3,083	27,457
Mineral .....	15,918	2,574	1,355	19,847	102	19,949
Missoula .....	95,948	14,719	8,450	119,117	978	120,095
Musselshell .....	21,111	3,376	1,810	26,297	1,675	27,972
Park .....	48,911	7,528	4,298	60,737	2,776	63,513
Petroleum .....	10,005	1,537	880	12,422	1,747	14,169
Phillips .....	37,881	5,979	3,276	47,136	5,067	52,203
Pondera .....	41,661	6,442	3,651	51,754	1,059	52,813
Powder River .....	18,492	2,788	1,646	22,926	4,807	27,733
Powell .....	35,964	5,719	3,096	44,779	2,090	46,869
Prairie .....	18,599	2,937	1,608	23,144	1,568	24,712
Ravalli .....	32,021	4,843	2,844	39,708	2,624	42,332
Richland .....	32,430	5,008	2,844	40,282	1,805	42,087
Roosevelt .....	40,095	6,149	3,531	49,775	1,736	51,511
Rosebud .....	46,153	7,345	3,970	57,468	3,633	61,101
Sanders .....	37,689	6,033	3,229	46,951	1,457	48,408
Sheridan .....	32,020	4,873	2,834	39,727	1,413	41,140
Silver Bow .....	153,322	23,756	13,419	190,497	408	190,905
Stillwater .....	33,175	5,146	2,901	41,222	3,053	44,275
Sweet Grass .....	23,243	3,603	2,035	28,881	2,825	31,706
Teton .....	46,577	7,151	4,100	57,828	3,045	60,873
Toole .....	48,429	7,345	4,294	60,068	1,180	61,248
Treasure .....	9,912	1,549	863	12,324	1,037	13,361
Valley .....	48,403	7,361	4,286	60,050	3,752	63,802
Wheatland .....	23,924	3,786	2,066	29,776	2,284	32,060
Wibaux .....	12,048	1,875	1,052	14,975	1,034	16,009
Yellowstone .....	201,344	30,058	18,029	249,431	5,065	254,496
THE STATE .....	\$2,592,812	\$ 401,099	\$ 226,749	\$3,220,660	\$ 141,325	\$3,361,985



## TAXES LEVIED FOR STATE PURPOSES—1950

	University Millage Fund Six Mills	University of Montana Building Bond Interest and Sinking Fund One Mill	State Insane Hospital Bond Interest & Sinking Fund 5/10 of One Mill	Total 7.50 Mills	Livestock 4.00 Mills	Total of All State Taxes
Beaverhead	\$ 38,835	\$ 6,473	\$ 3,236	\$ 48,544	\$ 6,883	\$ 55,427
Big Horn	41,131	6,855	3,428	51,414	5,906	57,320
Blaine	43,687	7,281	3,641	54,609	4,527	59,136
Broadwater	22,358	3,725	1,863	27,946	1,925	29,871
Carbon	70,008	11,668	5,835	87,511	2,664	90,175
Carter	17,822	2,970	1,485	22,277	2,969	25,246
Cascade	221,541	36,923	18,461	276,925	4,016	280,941
Chouteau	59,734	9,955	4,978	74,667	3,063	77,730
Custer	53,718	8,953	4,477	67,148	2,591	69,739
Daniels	22,542	3,757	1,879	28,178	791	28,969
Dawson	42,457	7,076	3,538	53,071	1,701	54,772
Deer Lodge	60,335	10,056	5,029	75,420	358	75,778
Fallon	23,035	3,840	1,920	28,795	1,582	30,377
Fergus	77,877	12,968	6,485	97,330	5,632	102,962
Flathead	86,580	14,430	7,215	108,225	1,155	109,380
Gallatin	96,171	16,028	8,014	120,213	3,293	123,506
Garfield	14,155	2,358	1,179	17,692	2,083	19,775
Glacier	76,616	12,769	6,385	95,770	771	96,541
Golden Valley	14,815	2,469	1,235	18,519	1,543	20,062
Granite	22,498	3,750	1,874	28,122	1,598	29,720
Hill	62,082	10,346	5,172	77,600	1,270	78,870
Jefferson	24,435	4,072	2,036	30,543	1,273	31,816
Judith Basin	37,992	6,331	3,166	47,489	3,283	50,772
Lake	46,544	7,757	3,878	58,179	2,565	60,744
Lewis and Clark	114,253	19,048	9,527	142,828	1,009	143,837
Liberty	21,455	3,575	1,787	26,817	644	27,461
Lincoln	35,588	5,931	2,966	44,485	488	44,973
Madison	30,059	5,010	2,505	37,574	3,810	41,384
McCone	21,451	3,424	1,712	26,587	1,857	28,444
Meagher	20,669	3,445	1,723	25,837	3,305	29,142
Mineral	16,173	2,695	1,347	20,215	174	20,389
Missoula	105,025	17,505	8,752	131,282	908	132,190
Musselshell	23,291	3,882	1,940	29,113	5,096	34,209
Park	52,895	8,816	4,408	66,119	2,688	68,807
Petroleum	9,649	1,608	804	12,061	1,449	13,510
Phillips	39,758	5,926	3,263	48,947	4,403	53,350
Pondera	44,876	7,480	3,740	56,096	1,088	57,184
Powder River	18,350	3,059	1,529	22,938	3,642	26,580
Powell	39,836	6,640	3,320	49,796	2,280	52,076
Prairie	19,611	3,268	1,636	24,515	1,291	25,806
Ravalli	34,867	5,811	2,906	43,584	2,631	46,215
Richland	35,117	5,395	2,525	43,037	1,604	44,641
Roosevelt	42,255	7,043	3,521	52,819	1,567	54,386
Rosebud	45,770	7,628	3,814	57,212	2,819	60,031
Sanders	38,066	6,344	3,171	47,581	1,260	48,841
Sheridan	33,991	5,665	2,832	42,488	1,637	44,125
Silver Bow	138,934	23,156	11,578	173,668	398	174,066
Stillwater	34,460	5,744	2,872	43,076	2,763	45,839
Sweet Grass	25,784	4,297	2,148	32,229	2,862	35,091
Teton	48,960	8,166	4,088	61,214	2,841	64,055
Toole	52,644	8,774	4,387	65,805	1,058	66,863
Treasure	10,302	1,717	859	12,878	946	13,824
Valley	51,772	8,629	4,314	64,715	3,373	68,088
Wheatland	25,091	4,181	2,090	31,362	2,282	33,644
Wibaux	13,230	2,205	1,102	16,537	810	17,347
Yellowstone	235,224	39,204	19,602	294,030	4,745	298,775
THE STATE	\$ 2,756,374	\$ 458,081	\$ 229,177	\$ 3,443,632	\$ 131,170	\$3,574,802
1941	\$ 1,156,525	\$	\$	\$ 2,147,844**	73,318	*\$2,221,162
1942	1,184,087			1,351,177**	70,741	1,421,918
1943	1,205,648			1,377,862**	81,755	1,459,617
1944	1,235,351			1,248,482**	114,755	1,363,237
1945	1,255,234			1,255,234	126,706	1,381,940
1946	1,269,687			1,269,687	124,337	1,394,024
1947	1,328,388		174,559	1,502,947	116,536	1,619,483
1948	1,459,287		208,696	1,667,983	142,165	1,810,148
1949	2,592,812	401,099	226,749	3,220,660	141,325	3,361,985
1950	2,756,374	458,081	229,177	3,443,632	131,170	3,574,802

NOTE \*Includes General Fund Taxes levied in the amount of \$660,899.00

\*\*Includes interest and sinking fund levies for bonds since retired.

Mill levies shown are for current year.

University Levy 1941-1948 inclusive, 3.50 Mills.

Unsecured personal property taxes, computed on prior year's levy, are included in amounts levied.

No General Fund Levy since 1941.

## TAXES LEVIED FOR COUNTY PURPOSES—1949

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead .....	13.00	\$ 82,497	10.00	\$ 50,359	5.00	\$ 31,730	6.00	\$ 38,075
Big Horn .....	16.00	103,564	10.00	59,482	5.00	34,780	5.00	33,491
Blaine .....	12.60	88,437	9.50	59,574	4.50	32,661	4.80	35,757
Broadwater .....	8.56	31,474	7.78	23,357	1.15	4,649	5.02	18,088
Carbon .....	5.90	71,875	10.00	102,622	3.00	37,996	6.00	71,489
Carter .....	12.00	35,149	10.00	26,321	2.00	6,848	8.00	22,838
Cascade .....	10.88	381,698	6.83	116,969	2.18	78,002	10.00	348,633
Chouteau .....	10.00	105,265	10.00	93,482	4.60	47,806	5.00	52,734
Custer .....	13.00	112,946	6.00	29,577	3.00	25,859	6.00	51,718
Daniels .....	12.40	46,432	10.00	33,160	3.00	11,503	3.90	14,778
Dawson .....	10.00	70,656	10.00	48,055	5.00	35,139	4.50	31,626
Deer Lodge .....	13.20	129,936	6.00	35,467	2.00	19,175	6.00	59,244
Fallon .....	12.00	48,223	10.00	32,277	3.00	11,733	6.00	23,467
Fergus .....	12.00	155,050	10.00	96,149	3.50	44,069	6.00	75,445
Flathead .....	17.10	237,907	9.65	85,573	2.75	39,030	7.10	97,264
Gallatin .....	9.50	145,963	10.00	99,963	3.00	46,093	3.80	54,299
Garfield .....	13.00	28,383	10.00	25,999	3.00	7,812	6.00	15,616
Glacier .....	9.32	122,230	4.80	39,296	.86	6,743	5.94	76,364
Golden Valley .....	16.00	39,029	10.00	22,813	4.00	11,223	6.00	14,716
Granite .....	11.50	46,792	7.50	25,470	1.50	6,119	2.50	9,626
Hill .....	11.00	107,845	3.00	22,037	1.50	14,095	4.00	42,066
Jefferson .....	17.59	71,781	10.00	37,157	3.00	12,317	6.00	24,634
Judith Basin .....	9.00	58,907	10.00	59,494	2.00	14,010	4.60	29,130
Lake .....	12.50	94,828	10.00	64,531	5.00	38,099	6.00	44,458
Lewis and Clark .....	11.73	217,927	10.00	90,726	.31	7,116	6.00	113,023
Liberty .....	14.50	49,965	10.00	31,770	3.00	10,364	5.00	17,275
Lincoln .....	13.20	74,759	8.00	35,021	5.00	28,483	8.27	46,311
Madison .....	14.00	68,962	10.00	44,961	5.00	24,176	6.00	30,007
McCone .....	16.00	56,333	10.00	33,045	3.00	10,631	6.00	21,264
Meagher .....	11.50	38,849	10.00	30,254	2.00	7,031	6.00	19,856
Mineral .....	19.47	52,284	5.00	14,226	3.00	8,128	10.00	27,095
Missoula .....	12.50	212,347	10.00	76,677	3.00	50,702	6.00	101,404
Musselshell .....	19.00	66,909	9.50	28,362	4.00	14,571	10.00	35,893
Park .....	12.00	104,763	10.00	49,152	3.00	25,789	7.00	59,107
Petroleum .....	12.00	20,682	3.00	5,997	3.00	5,057	1.00	1,537
Phillips .....	9.80	64,322	10.00	55,532	5.00	32,416	6.00	39,311
Pondera .....	13.00	94,837	10.00	59,629	4.00	30,067	4.00	30,927
Powder River .....	12.00	39,507	10.00	30,828	3.00	9,248	3.00	9,625
Powell .....	11.00	68,332	10.00	51,231	1.00	6,662	4.00	24,998
Prairie .....	13.00	42,417	8.50	23,076	-----	138	6.00	19,294
Ravalli .....	15.00	85,333	10.00	44,345	5.00	28,444	10.00	56,888
Richland .....	17.50	98,533	10.00	50,534	5.00	28,444	7.00	39,140
Roosevelt .....	10.36	72,299	10.00	53,389	5.00	35,317	8.00	54,678
Rosebud .....	16.00	126,400	6.00	43,674	2.00	16,473	4.25	34,148
Sanders .....	14.00	89,154	10.00	56,707	5.00	32,298	10.00	64,596
Sheridan .....	9.20	51,746	10.00	47,252	5.00	28,338	6.00	34,006
Silver Bow .....	16.00	429,408	-----	-----	25	6,709	10.00	268,380
Stillwater .....	11.00	63,832	10.00	52,635	3.40	19,467	4.30	25,150
Sweet Grass .....	10.00	42,073	10.00	34,151	3.75	15,137	5.00	20,571
Teton .....	9.00	77,984	10.00	70,497	4.00	32,796	5.00	42,043
Toole .....	11.00	98,242	10.00	67,838	-----	623	6.00	49,053
Treasure .....	10.00	17,605	10.00	14,178	3.00	5,000	2.50	4,402
Valley .....	9.50	80,459	9.00	61,514	4.00	34,284	6.00	49,008
Wheatland .....	12.30	49,916	5.10	17,485	.78	3,643	5.50	22,480
Wibaux .....	17.00	35,292	10.00	18,281	3.00	6,308	6.00	12,549
Yellowstone .....	9.00	330,520	-----	-----	2.80	88,361	6.00	216,347
THE STATE .....		\$5,438,858		\$2,582,151		\$1,269,712		\$2,875,922

## TAXES LEVIED FOR COUNTY PURPOSES—1950

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead .....	13.00	\$ 84,142	10.00	\$ 50,949	5.00	\$ 32,362	6.00	\$ 38,834
Big Horn .....	12.00	86,967	10.00	57,880	5.00	34,276	5.00	34,276
Blaine .....	11.67	85,680	10.00	60,600	5.00	36,024	7.99	55,741
Broadwater .....	14.57	51,092	4.96	16,888	1.56	5,595	3.51	13,887
Carbon .....	7.60	86,816	7.00	72,145		3,284	6.00	70,008
Carter .....	16.00	45,828	10.00	25,848	2.00	5,940	6.00	18,669
Cascade .....	10.11	376,747	8.25	145,327	2.71	97,688	10.00	369,235
Chouteau .....	12.60	122,225	10.00	90,121	5.00	49,282	4.00	41,060
Custer .....	14.00	124,138	6.00	29,770	2.25	21,047	6.00	54,018
Daniels .....	15.40	56,311	10.00	32,457	3.00	11,270	5.70	20,487
Dawson .....	12.00	83,336	10.00	47,121	5.00	35,383	6.00	41,266
Deer Lodge .....	13.90	139,341	5.00	32,356	1.50	15,393	9.30	91,476
Fallon .....	12.25	46,924	10.00	30,973	3.00	11,518	5.50	21,337
Fergus .....	10.50	139,122	10.00	97,344	3.00	39,829	6.00	77,813
Flathead .....	15.24	224,542	4.40	48,316	3.00	42,661	9.70	133,432
Gallatin .....	10.60	167,669	10.00	104,142	3.00	48,085	4.10	65,107
Garfield .....	13.00	30,669	10.00	23,592	3.00	7,077	6.00	14,154
Glacier .....	8.42	108,482	9.50	104,948	1.06	13,321	6.00	76,551
Golden Valley .....	16.00	39,509	10.00	23,012	4.00	9,877	6.00	14,816
Granite .....	12.50	46,484	7.50	23,601	1.75	6,464	1.50	6,012
Hill .....	11.50	118,219	10.00	62,351	2.00	19,921	2.50	28,182
Jefferson .....	17.59	71,634	10.00	36,705	3.00	12,217	6.00	24,435
Judith Basin .....	9.50	59,715	10.00	59,170	3.50	20,843	3.50	23,129
Lake .....	12.50	96,971	10.00	65,241	5.00	38,788	6.00	46,546
Lewis and Clark .....	13.10	246,436	6.00	53,674	37	6,913	6.00	114,258
Liberty .....	15.00	53,505	10.00	32,485	3.00	10,729	4.50	16,227
Lincoln .....	13.85	81,787	7.40	34,302	5.00	29,657	8.30	49,213
Madison .....	13.00	65,583	10.00	46,082	5.00	25,049	7.50	36,476
McCone .....	16.00	57,204	10.00	32,996	3.00	10,725	6.00	21,451
Meagher .....	12.00	41,198	6.00	19,281	2.00	6,890	6.00	20,669
Mineral .....	19.95	53,712	3.50	9,632	95	2,831	10.00	26,955
Missoula .....	12.50	218,803	7.50	57,711	3.00	52,513	8.00	135,245
Musselshell .....	15.50	61,580	7.00	23,456	2.00	8,570	10.00	38,818
Park .....	12.00	105,790	10.00	50,314	3.00	26,448	6.00	53,975
Petroleum .....	12.00	19,296	8.00	11,300	3.00	4,824	2.00	3,025
Phillips .....	11.18	72,134	10.00	54,943	5.00	32,631	6.00	39,157
Pondera .....	13.75	102,178	10.00	60,507	4.00	29,918	5.00	36,510
Powder River .....	13.00	39,303	9.00	25,825	2.00	6,049	3.50	10,476
Powell .....	11.00	73,032	10.00	55,316	1.00	6,640	4.00	26,557
Prairie .....	15.00	48,522	5.00	14,604	1.50	4,521	6.00	19,610
Ravalli .....	16.75	95,786	10.00	40,802	5.00	29,055	10.00	58,111
Richland .....	17.50	100,421	10.00	43,204	3.20	19,600	7.15	40,905
Roosevelt .....	13.63	93,209	10.00	53,413	5.00	35,213	6.00	43,956
Rosebud .....	15.00	115,052	2.72	19,550	1.91	14,627	6.00	44,674
Sanders .....	15.25	96,283	10.00	55,393	5.00	31,721	10.00	63,443
Sheridan .....	11.10	61,347	10.00	44,840	5.00	28,326	5.30	30,591
Silver Bow .....	17.00	390,566			25	5,789	10.00	231,557
Stillwater .....	11.60	66,246	10.00	51,696	3.50	20,039	4.30	24,697
Sweet Grass .....	12.00	50,521	4.50	18,695	2.50	11,399	4.50	19,601
Teton .....	13.50	105,714	10.00	68,740	4.00	32,645	2.00	19,296
Toole .....	11.00	96,516	10.00	69,233	1.20	8,994	6.00	52,644
Treasure .....	12.00	20,264	10.00	15,087	1.50	2,831	2.00	3,519
Valley .....	8.90	77,603	10.00	67,680	4.00	34,514	6.00	51,772
Wheatland .....	14.89	61,238	3.40	11,622			6.00	24,892
Wibaux .....	20.00	43,431	10.00	19,136	3.00	6,615	3.50	8,274
Yellowstone .....	10.50	402,268			2.50	99,885	5.50	218,746
THE STATE .....		\$5,709,091		\$2,502,376		\$1,264,306		\$2,965,771
1941 .....		\$3,568,043		\$ 895,007		\$ 521,618		\$1,861,435
1942 .....		3,426,493		909,609		447,762		1,703,528
1943 .....		3,190,890		376,840		489,119		1,677,060
1944 .....		3,267,445		965,196		609,664		1,584,654
1945 .....		3,274,479		1,059,672		649,000		1,600,981
1946 .....		3,640,035		1,185,022		738,350		1,703,973
1947 .....		4,365,492		1,965,278		976,102		2,138,513
1948 .....		4,944,142		2,426,971		1,216,089		2,509,931
1949 .....		5,438,858		2,582,151		1,269,712		2,875,922
1950 .....		5,709,091		2,502,376		1,264,306		2,965,771

NOTE: Mill Levies are shown for current year.

Unsecured personal property taxes, computed on prior year's levy, are included in amounts levied.

## REPORT OF STATE BOARD OF EQUALIZATION

## TAXES LEVIED FOR COUNTY PURPOSES—1949

	Bond Mills	Int. & Sink. Amount	County Mills	Fair Amount	County Mills	Library Amount	Farm Mills	Bureau Amount
Beaverhead .....		\$	.50	\$ 3,173		\$		
Big Horn .....	2.00	16,488	1.00	5,667	1.50	9,790		
Blaine .....		292	.93	6,694	62	4,561		
Broadwater .....		1,801			13	639		
Carbon .....								
Carter .....	5.00	13,952					.75	2,073
Cascade .....	1.07	37,304	.81	29,740	66	12,249		
Chouteau .....			.90	9,588	90	9,383		
Custer .....	3.00	23,655	1.00	9,249				
Daniels .....			1.00	3,834			.40	1,828
Dawson .....	2.00	14,055	1.00	7,027				
Deer Lodge .....					50	4,937		
Fallon .....	2.00	8,252	1.50	5,866				
Fergus .....	1.70	23,245	1.50	19,220				
Flathead .....			1.36	17,630	88	8,506		
Gallatin .....			1.30	20,345				
Garfield .....	8.00	17,412		340		340		
Glacier .....	3.06	41,235			1.62	20,727		
Golden Valley .....								
Granite .....	1.50	5,397					.67	2,579
Hill .....			1.25	12,307	60	5,035		
Jefferson .....								
Judith Basin .....								
Lake .....			1.00	8,040				
Lewis and Clark .....	52	9,669					.30	5,919
Liberty .....	1.40	5,586			50	1,728		
Lincoln .....					1.40	7,758		
Madison .....			1.00	5,152				
McCone .....	7.00	24,808			1.50	5,130	.75	2,750
Meagher .....	4.50	15,202						
Mineral .....	1.09	2,981	1.04	2,947	57	1,543		
Missoula .....	1.50	25,569	.25	3,680	1.25	9,442		
Musselshell .....	10.00	35,893	1.00	3,697				
Park .....								
Petroleum .....								
Phillips .....			.51	3,489				
Pondera .....	11	1,117	.50	3,522				
Powder River .....							.50	1,772
Powell .....			1.50	9,286				
Prairie .....			1.50	4,769	50	1,551		
Ravalli .....			1.00	5,689				
Richland .....	1.41	7,994	1.50	8,486			1.05	5,871
Roosevelt .....					50	3,074	1.10	7,240
Rosebud .....	1.10	8,882	1.50	11,909	50	3,857		
Sanders .....			1.50	9,689				
Sheridan .....			.10	487	65	3,406		
Silver Bow .....	2.75	65,328			40	10,735		
Stillwater .....	2.00	11,540			1.00	5,803		
Sweet Grass .....	2.50	10,169	1.00	4,184				
Teton .....								
Toole .....	2.90	24,165	1.50	12,886	90	7,109		
Treasure .....								
Valley .....			1.50	12,856	50	4,284	.70	6,121
Wheatland .....	5.22	20,107		276				
Wibaux .....	4.00	8,434						
Yellowstone .....			1.00	36,059			.40	14,423
THE STATE .....		\$ 480,532		\$ 297,783		\$ 141,587		\$ 50,576



## TAXES LEVIED FOR COUNTY PURPOSES—1950

	Bond Mills	Int. & Sink. Amount	County Fair Mills	County Fair Amount	County Library Mills	County Library Amount	Farm Bureau Mills	Farm Bureau Amount
Beaverhead .....		\$	.50	\$ 3,236		\$		\$
Big Horn .....		2,352	.50	4,015	1.00	7,443		
Blaine .....			1.28	9,052	.61	4,449		
Broadwater .....	.85	2,714			.45	1,506		
Carbon .....								
Carter .....	4.00	12,306	.25	637			.75	2,227
Cascade .....	1.00	37,237		3,629	.65	11,902		
Chouteau .....			1.10	10,704	1.20	11,576		
Custer .....	3.00	26,909	1.00	8,953	1.00	8,953		
Daniels .....			1.00	3,757		206	1.20	3,890
Dawson .....		1,592	1.00	7,076				
Deer Lodge .....					.50	5,029		
Fallon .....	2.00	7,679	1.50	5,759				
Fergus .....	2.00	25,386	1.40	18,349				
Flathead .....			.36	7,770	1.00	9,505		
Gallatin .....			1.40	22,236				
Garfield .....	5.00	13,416						
Glacier .....	3.12	39,776			1.78	22,558		
Golden Valley .....								
Granite .....	1.75	6,464					.75	2,780
Hill .....			1.00	10,732	.75	5,055		
Jefferson .....								
Judith Basin .....								
Lake .....			1.00	7,757				
Lewis and Clark .....	.47	9,065					.31	5,881
Liberty .....	3.29	11,254			.50	1,789		
Lincoln .....					1.70	9,916		
Madison .....				386				
McCone .....	5.00	18,630			1.00	3,763	1.25	4,279
Meagher .....	4.00	13,919						
Mineral .....		144			.54	1,459		
Missoula .....	1.00	18,702	.50	8,154	1.25	9,351		
Musselshell .....	10.00	38,818		403				
Park .....								
Petroleum .....								
Phillips .....			1.50	9,194				
Pondera .....	.50	3,740	.25	1,648				
Powder River .....							.50	1,528
Powell .....			1.50	9,959				
Prairie .....			1.50	4,901	.50	1,638		
Ravalli .....			1.00	5,812				
Richland .....	.63	4,157	1.50	8,607			1.01	5,823
Roosevelt .....			.50	3,096	.89	5,936	.73	5,456
Rosebud .....	.60	4,890	1.50	11,443	.50	3,814		
Sanders .....	1.62	10,309	1.50	9,516				
Sheridan .....			.14	1,489	.60	3,440		
Silver Bow .....					.40	9,263		
Stillwater .....	2.80	15,577			1.00	5,743		
Sweet Grass .....	2.00	8,856	1.00	4,297				
Teton .....								
Toole .....	2.80	24,694	1.50	13,161	.40	4,149		
Treasure .....								
Valley .....			1.50	12,942	.40	3,586	.70	6,040
Wheatland .....	3.02	13,504	.36	1,505				
Wibaux .....	3.25	7,332					1.55	3,073
Yellowstone .....			1.00	39,204			.40	15,681
THE STATE .....		\$ 379,422		\$ 269,379		\$ 152,029		\$ 56,658
1941 .....		\$ 771,941		\$ 170,406		\$ 41,233		\$ 13,921
1942 .....		489,363		125,935		47,289		14,122
1943 .....		428,481		56,399		46,472		25,927
1944 .....		410,755		98,806		55,755		27,211
1945 .....		451,629		153,043		76,811		26,734
1946 .....		373,418		202,669		89,295		25,116
1947 .....		400,119		241,616		103,717		32,084
1948 .....		365,001		278,967		109,798		44,027
1949 .....		480,532		297,783		141,587		50,576
1950 .....		379,422		269,379		152,029		56,658

NOTE: Mill Levies shown are for the current year.

Unsecured personal property taxes, computed on prior year's levy, are included in amounts levied.



## REPORT OF STATE BOARD OF EQUALIZATION

## TAXES LEVIED FOR COUNTY PURPOSES—1949

		Mills	Other Amount	Special Poor Amount	Total Mills All County Purposes	Total Amount Levied All County Purposes
Beaverhead	(a & b)	2.00	\$ 12,382	\$ -----	36.50	\$ 218,216
Big Horn	(a & b)	1.00	6,957	-----	41.50	270,219
Blaine	(a & b)	2.88	20,313	2,466	35.83	250,463
Broadwater					22.64	78,499
Carbon				3,804	24.90	289,587
Carter	(g)	.50	1,514	2,354	38.25	111,049
Cascade	(b & d)	1.00	36,791	-----	33.43	1,041,386
Chouteau	(a)	.40	4,246	-----	31.80	322,504
Custer	(a & d)	2.00	17,238	-----	34.00	270,242
Daniels	'rr & e)	1.50	4,871	7.20	32.20	117,126
Dawson					32.50	206,558
Deer Lodge	(c)	1.00	9,670	-----	28.70	258,429
Fallon				1,304	34.50	131,122
Fergus				5,872	34.70	419,050
Flathead	(a & b)	251	35,100	21,394	41.35	542,404
Gallatin	(a & b)	2.30	35,337	-----	29.90	402,000
Garfield	(a)		340	-----	40.00	96,242
Glacier	(a & c)	3.00	39,049	3,148	28.60	348,792
Golden Valley					36.00	87,781
Granite	(b & d)	.33	1,921	-----	25.50	97,904
Hill	(a, c, d, h,)	3.15	29,306	3,824	24.50	236,515
Jefferson					36.59	145,889
Judith Basin	(b)	1.00	5,949	-----	26.60	167,490
Lake	(a & b)	3.50	26,250	7,752	38.00	283,958
Lewis and Clark					28.86	444,380
Liberty	(a & d)	.45	2,103	-----	34.85	118,791
Lincoln				6,392	35.87	198,724
Madison				2,209	36.00	175,467
McCone	(a)		742	-----	44.25	154,703
Meagher	(f)	.50	1,412	-----	34.50	112,604
Mineral	(b & c)	2.13	5,488	1,034	42.30	115,726
Missoula	(a)	2.00	33,801	18,078	36.50	531,700
Musselshell	(a & f)	.50	880	1,720	54.00	187,925
Park				4,236	32.00	243,047
Petroleum					19.00	33,273
Phillips	(a & b)	3.90	25,610	2,386	35.21	223,066
Pondera	(a & b)	1.40	10,308	-----	33.01	230,407
Powder River	(c)	.25	822	-----	28.75	91,802
Powell	(b, f & i)	1.25	4,779	-----	28.75	165,288
Prairie	(d)		2,941	1,668	29.50	95,854
Ravalli	(a, c & f)	1.40	7,741	10,036	42.40	238,476
Richland	(a)	.50	3,185	3,604	43.96	245,791
Roosevelt	(a)	.50	3,988	5,468	35.46	235,453
Rosebud	(a,b,c & d)	2.75	22,649	-----	34.10	267,992
Sanders	(a,b,e & j)	5.62	36,227	3,702	46.12	292,373
Sheridan	(a)	.50	2,834	3,840	31.45	171,909
Silver Bow	(k)	.14	4,008	12,764	29.54	797,332
Stillwater	(b)	2.00	11,606	-----	33.70	190,033
Sweet Grass	(a & c)	1.00	3,678	-----	33.25	129,963
Teton	(a, b & c)	4.00	31,747	-----	32.00	255,067
Toole	(a)	1.00	9,835	-----	33.30	269,751
Treasure					25.50	41,185
Valley					31.20	248,526
Wheatland					28.90	113,907
Wibaux					40.00	80,864
Yellowstone	(b, d & e)	1.30	43,875	-----	20.50	729,585
THE STATE			\$ 557,493	\$ 129,775	30.08	\$13,824,389
(a) Airport	(d) Revaluation	(g) Geological	(i) Courthouse			
(b) Weed Control	(e) Insect Control	(h) Park	(k) Retirement			
(c) Cemetery	(f) Rodent Control	(i) Gymnasium				

## TAXES LEVIED FOR COUNTY PURPOSES—1950

		Mills	Other Amount	Special Poor Amount	Total Mills All County Purposes	Total Amount Levied For All County Purposes
Beaverhead .....	(a & b)	1.50	\$ 10,053	\$	36.00	\$ 219,576
Big Horn .....	(a & b)	1.00	8,031		34.50	235,240
Blaine .....	(a & b)	1.53	11,906	2,616	38.08	266,068
Broadwater .....	(b)	.25	798		26.15	92,480
Carbon .....	(b)	1.00	10,573	3,744	21.60	246,570
Carter .....	(c)	.50	1,485	1,538	39.50	114,478
Cascade .....	(a & b)		8,732		32.72	1,050,497
Chouteau .....	(a & d)	1.30	11,829		35.20	336,797
Custer .....	(e)	.25	1,940		33.50	275,728
Daniels .....	(a & b)		2,070	610	36.30	131,058
Dawson .....					34.00	215,774
Deer Lodge .....	(e)	1.00	9,862		31.20	293,457
Fallon .....	(d)	2.00	6,811	1,288	36.25	132,289
Fergus .....				5,994	32.90	403,837
Flathead .....	(a & b)	1.50	24,198	21,380	35.20	511,804
Gallatin .....	(a & b)	2.00	36,320		31.10	443,559
Garfield .....					37.00	88,908
Glacier .....	(a & e)	3.00	38,308	3,330	32.88	407,274
Golden Valley .....					36.00	87,214
Granite .....	(b)	.50	1,579		26.25	93,384
Hill .....	(a,d,e & f)	.75	11,271	4,954	28.50	260,685
Jefferson .....					36.59	144,991
Judith Basin .....	(b)	.50	3,354		27.00	166,211
Lake .....	(a & b)	3.50	27,152	7,536	38.00	289,991
Lewis and Clark .....					26.25	436,227
Liberty .....	(a & d)	2.50	8,386		38.79	134,375
Lincoln .....				6,486	36.25	211,361
Madison .....				2,538	35.50	176,114
McCone .....	(a & b)	1.50	5,551		43.75	154,599
Meagher .....					30.00	101,957
Mineral .....	(a,b,d,e&g)	4.00	10,671	912	38.94	106,316
Missoula .....	(a)	2.00	35,009	18,904	35.75	554,392
Musselshell .....	(a & b)	2.50	9,270	1,758	47.00	182,673
Park .....				4,406	31.00	240,933
Petroleum .....					25.00	38,445
Phillips .....	(a & b)	1.16	9,216	2,292	34.84	219,567
Pondera .....	(b)	.50	4,538		34.00	239,039
Powder River .....	(e)		115		28.00	83,296
Powell .....	(b)		253		27.50	171,757
Prairie .....	(a & d)	.20	856	1,642	29.70	96,294
Ravalli .....	(a & e)	.50	3,260	8,250	43.25	241,076
Richland .....	(a & h)	11.50	46,871	3,846	52.49	273,434
Roosevelt .....	(a)	1.00	6,617	6,228	37.75	253,124
Rosebud .....	(b,d&e)	1.66	13,345		29.89	227,395
Sanders .....	(a & b)	1.50	10,450	3,274	44.87	280,389
Sheridan .....				3,698	32.14	173,731
Silver Bow .....	(j,k&i)	4.08	84,309	14,386	31.73	735,870
Stillwater .....	(b)	1.00	6,372		34.20	190,370
Sweet Grass .....	(a)	.50	1,790		27.00	115,159
Teton .....	(a,b&e)	2.50	21,890	4,672	32.00	252,957
Toole .....	(a)		1,279		32.90	270,670
Treasure Valley .....					25.50	41,701
Valley .....	(a)	.50	3,640		32.00	257,777
Wheatland .....					27.67	112,761
Wibaux .....					41.30	87,861
Yellowstone .....	(b & d)	1.10	44,373		21.00	820,157
THE STATE .....			\$ 554,333	\$ 136,282	30.16	\$13,989,647
1941 .....			\$ 560,134	\$ 61,706	25.42	\$ 8,465,444
1942 .....			365,868	184,393	22.79	7,714,362
1943 .....			162,610	146,963	20.16	7,100,761
1944 .....			135,286	117,010	20.26	7,271,781
1945 .....			182,870	93,754	22.79	8,174,507
1946 .....			275,986	96,396	24.59	9,011,560
1947 .....			412,801	104,640	28.09	10,790,502
1948 .....			568,476	109,828	30.21	12,573,230
1949 .....			557,493	129,775	30.08	13,824,389
1950 .....			554,333	136,282	30.16	13,989,647
(a) Airport .....	(e) Cemetery .....			(j) Retirement Fund .....		
(b) Weed & Pest Control .....	(f) Park .....			(k) Civic Center Fund .....		
(c) Geological Museum .....	(g) County Nurse .....			(l) Special Drainage .....		
(d) Revaluation .....	(h) Special 10 Mill Road Levy .....			Fund .....		

NOTE: Mill Levies shown are for current year.

Unsecured personal property taxes computed on prior year's levy, are included in amounts levied.

## TAXES LEVIED FOR SCHOOL PURPOSES—1949

	General		High School*		District School		Total	Total
	Mills	Amount	Mills	Amount	Mills	Amount	Average Levy	Amount Levied
Beaverhead	10.00	\$ 63,459	11.04	\$ 69,197	18.14	\$ 115,366	39.18	\$ 248,022
B. g Horn	10.00	69,560	14.00	93,132	20.09	151,648	44.09	314,340
Blaine	10.00	73,804	12.37	92,339	16.42	127,656	38.79	293,799
Broadwater	10.00	36,321	15.00	54,723	10.75	39,269	35.75	130,313
Carbon	10.00	116,884	11.00	133,082	22.83	272,621	43.83	522,587
Carter	10.00	29,488	13.50	41,275	12.80	38,600	36.30	109,363
Cascade	10.00	348,633	11.30	389,993	22.79	796,497	44.09	1,535,123
Chouteau	10.00	102,736	11.75	120,100	14.50	153,608	36.25	376,444
Custer	10.00	86,197	14.14	124,226	9.74	81,520	33.88	291,943
Daniels	10.00	38,345	12.60	48,961	25.08	96,589	47.68	183,895
Dawson	10.00	68,761	10.00	73,310	19.42	135,471	39.42	277,542
Deer Lodge	7.41	74,654	11.21	111,430	15.08	147,855	33.70	333,939
Fallon	10.90	42,243	10.00	39,240	16.75	67,525	37.65	149,008
Fergus	10.00	126,096	11.20	139,944	15.54	208,373	36.74	474,413
Flathead	10.00	140,621	13.32	211,512	27.97	419,977	51.29	772,110
Gallatin	10.00	153,646	10.00	156,245	14.99	240,645	34.99	550,536
Garfield	10.00	26,021	14.00	30,294	5.16	18,035	29.16	74,350
Glacier	9.74	127,297	8.34	108,219	15.69	190,803	33.77	426,319
Golden Valley	10.00	24,526	11.10	26,687	10.76	26,671	31.86	77,884
Granite	10.00	38,866	10.70	42,945	13.69	55,636	34.39	137,447
Hill	10.00	101,438	10.80	112,235	15.80	155,296	36.60	368,969
Jefferson	10.00	41,058	12.65	51,722	13.53	56,198	36.18	148,978
Judith Basin	10.00	63,527	9.20	56,091	11.77	76,520	30.97	196,138
Lake	10.00	76,206	10.00	85,452	32.44	249,934	52.44	411,592
Lewis and Clark	10.00	189,121	11.49	213,541	22.22	430,775	43.71	833,437
Liberty	10.00	34,551	8.80	30,290	16.10	57,418	34.90	122,259
Lincoln	10.00	56,421	14.02	82,353	26.18	146,651	50.20	285,425
Madison	10.00	48,806	13.40	67,952	22.77	110,590	46.17	227,348
McCone	10.00	35,439	17.00	59,134	15.00	55,387	42.00	149,960
Meagher	10.00	33,232	9.50	31,681	7.27	24,201	26.77	89,114
Mineral	10.00	27,095	12.15	32,252	24.95	67,732	47.10	127,079
Missoula	15.60	265,088	10.00	169,005	26.62	448,439	52.22	882,532
Musselshell	10.00	36,181	10.00	38,061	38.36	135,148	58.36	209,390
Park	10.00	83,828	11.82	105,013	17.12	155,948	38.94	344,789
Petroleum	10.00	17,159	11.00	18,920	10.46	19,668	31.46	55,747
Phillips	10.00	65,520	11.47	75,220	14.79	97,941	36.26	238,681
Pondera	10.37	75,401	10.94	80,097	13.30	99,238	34.61	254,736
Powder River	10.00	31,912	12.80	41,536	9.85	33,948	32.65	107,396
Powell	10.00	60,962	13.60	84,737	15.03	91,544	38.63	237,263
Prairie	10.00	32,155	10.12	31,813	10.94	35,235	31.06	99,203
Ravalli	10.00	56,889	13.71	90,002	37.45	208,333	61.16	355,224
R'chland	10.00	56,889	12.38	74,629	26.03	150,206	48.41	281,724
Roosevelt	10.00	69,719	11.70	88,219	29.69	208,591	51.39	366,529
Rosebud	10.00	78,209	10.80	84,977	12.86	104,711	33.66	267,897
Sanders	10.00	64,596	13.33	87,174	16.52	112,684	39.85	264,454
Sheridan	10.00	56,677	10.60	64,002	23.88	143,159	44.48	263,838
Silver Bow	10.00	268,380	10.37	272,425	19.53	542,832	39.90	1,083,637
Stillwater	10.00	56,715	12.10	69,427	15.19	92,506	37.29	218,648
Sweet Grass	10.00	39,746	12.00	51,022	12.69	51,893	34.69	142,661
Teton	10.00	81,989	13.03	107,618	23.86	196,331	46.89	385,938
Toole	10.55	88,265	11.55	97,104	25.35	215,133	47.45	400,502
Treasure	10.00	17,253	14.72	24,538	10.26	17,843	34.98	59,634
Valley	10.00	85,711	11.50	104,519	22.71	204,480	44.21	394,710
Wheatland	10.00	40,794	11.20	45,856	20.30	81,585	41.50	168,235
Wibaux	10.00	21,028	13.00	27,063	12.43	26,686	35.43	74,777
Yellowstone	10.00	357,572	11.20	399,641	16.98	652,451	38.18	1,409,664
THE STATE		\$4,603,690		\$5,262,195		\$8,941,600	41.36	\$18,807,485

\*High School District taxes not included. See page 130.

## TAXES LEVIED FOR SCHOOL PURPOSES—1950

	General Mills	Amount	High Mills	School* Amount	District Mills	School Amount	Total Average Levy	Total Amount Levied
Beaverhead	10.00	\$ 64,724	10.63	\$ 69,087	15.26	\$ 104,127	35.89	\$ 237,938
Big Horn	10.00	68,552	13.50	93,133	20.09	138,277	43.59	299,962
Blaine	10.00	72,811	12.78	92,740	16.40	119,432	39.18	284,983
Broadwater	10.00	37,266	16.00	59,090	14.79	52,402	40.79	148,758
Carbon	10.00	116,679	10.40	122,001	20.37	244,343	40.77	483,023
Carter	10.00	29,702	14.50	42,645	17.30	49,477	41.80	121,824
Cascade	10.00	369,235	11.03	407,267	27.26	986,666	48.29	1,763,168
Chouteau	10.00	99,557	10.94	109,917	14.01	140,338	34.95	349,812
Custer	10.00	89,530	14.56	129,851	9.05	80,254	33.61	299,635
Daniels	13.60	50,579	10.00	37,569	18.38	72,009	41.98	160,157
Dawson	10.00	70,766	10.00	77,046	15.43	114,395	35.43	262,207
Deer Lodge	8.75	87,158	11.43	114,802	22.27	219,477	42.45	421,437
Fallon	11.00	41,798	10.00	38,784	10.14	43,100	31.14	123,682
Fergus	10.00	129,771	11.27	146,119	14.69	196,040	35.96	471,930
Flathead	10.00	144,299	13.30	191,968	30.28	436,546	53.58	772,813
Gallatin	10.00	160,285	11.72	184,362	13.48	223,145	35.20	567,792
Garfield	10.00	23,591	14.00	33,029	7.52	16,474	31.52	73,094
Glacier	10.00	126,415	8.32	106,262	14.72	190,537	33.04	423,214
Golden Valley	10.00	24,693	11.20	27,638	11.00	25,255	32.20	77,586
Granite	10.00	37,496	11.32	42,206	11.89	44,862	33.21	124,564
Hill	10.00	103,470	11.39	116,942	17.30	172,969	38.69	393,381
Jefferson	10.00	40,724	13.81	55,887	12.02	49,416	35.83	146,027
Judith Basin	9.04	58,086	10.02	62,727	11.81	72,110	30.87	192,923
Lake	10.00	77,576	10.00	77,576	31.57	248,128	51.57	403,280
Lewis and Clark	10.00	190,444	11.63	221,212	24.47	494,720	46.10	906,376
Liberty	10.00	35,760	8.89	31,771	13.92	50,325	32.81	117,856
Lincoln	10.00	59,313	14.02	83,159	19.74	120,679	43.76	263,151
Madison	10.00	50,098	13.40	67,132	19.80	100,545	43.20	217,775
McCone	10.00	35,753	16.00	57,581	12.62	46,033	38.62	139,367
Meagher	10.00	34,448	9.50	32,726	8.11	27,851	27.61	95,025
Mineral	10.00	26,955	12.30	33,125	24.63	66,432	46.93	126,512
Missoula	10.00	175,043	15.51	271,706	26.44	466,566	51.95	913,315
Musselshell	10.00	38,818	10.00	38,818	27.71	108,769	47.71	186,405
Park	11.00	96,974	10.58	93,530	15.17	138,766	36.75	329,270
Petroleum	10.00	16,080	10.00	16,271	8.19	13,607	28.19	45,958
Phillips	10.00	65,261	10.50	69,107	15.26	99,182	35.76	233,550
Pondera	10.00	74,795	11.40	85,187	12.17	92,068	33.57	252,050
Powder River	10.00	30,583	13.40	40,710	10.11	30,888	33.51	102,181
Powell	10.00	66,393	10.70	71,597	10.90	72,824	31.60	210,814
Prairie	10.00	32,687	10.80	35,121	8.72	29,085	29.52	96,893
Ravalli	10.00	58,111	14.25	82,329	47.34	265,402	71.59	405,842
Richland	10.00	57,383	13.38	76,111	21.84	134,600	45.22	268,094
Roosevelt	10.00	70,426	12.00	84,256	28.65	203,430	50.65	358,112
Rosebud	10.00	76,284	15.29	116,245	14.85	112,681	40.14	305,210
Sanders	10.00	60,071	13.90	87,961	20.28	128,338	44.18	276,370
Sheridan	10.00	56,652	12.00	66,850	18.40	108,676	40.40	232,178
Silver Bow	10.00	231,557	10.00	231,558	15.40	357,356	35.40	820,471
Stillwater	10.00	57,434	12.30	70,518	16.06	96,805	38.36	224,757
Sweet Grass	10.00	42,974	16.00	66,662	13.32	57,205	39.32	166,841
Teton	10.00	81,612	13.18	107,414	22.25	183,761	45.43	372,787
Toole	10.00	88,442	12.00	104,712	26.77	233,345	48.77	426,499
Treasure	10.00	17,170	15.27	26,125	7.14	12,805	32.41	56,100
Valley	9.37	81,699	12.47	106,291	25.80	218,449	47.64	406,439
Wheatland	10.00	41,833	11.27	47,096	15.22	65,689	36.49	154,618
Wibaux	10.00	22,049	13.45	29,557	13.15	28,833	36.60	80,439
Yellowstone	10.00	392,040	11.00	432,493	16.24	646,320	37.24	1,470,853
THE STATE		\$4,589,905		\$5,423,579		\$8,851,814	41.07	\$18,865,298
1941		\$2,213,812		\$3,570,825		\$3,728,327	28.79	\$ 9,512,964
1942		2,239,163		3,258,401		3,312,310	26.02	8,809,874
1943		2,342,310		3,329,166		3,520,271	26.72	9,191,747
1944		2,421,136		3,137,810		3,628,421	26.02	9,187,367
1945		2,507,787		4,145,445		4,306,588	30.55	10,959,820
1946		2,562,879		4,469,785		4,899,355	32.92	11,932,019
1947		3,545,904		5,402,483		7,216,808	42.49	16,164,395
1948		4,011,443		5,386,216		8,730,289	43.98	18,127,948
1949		4,603,690		5,262,195		8,941,600	41.36	18,807,485
1950		4,589,905		5,423,579		8,851,814	41.07	18,865,298

NOTE: Levies shown are for current year.

Unsecured personal property taxes, computed on prior year's levy, are included in amounts levied.

\*High School District taxes not included. See page 131.



**SPECIAL DISTRICT AND MISCELLANEOUS LEVIES AND TOTAL MILLS AND TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS— 1949**

	High School Dist.	Fire Dist.	Hail Insurance	Drainage & Irrigation District	Miscellaneous	Total Av. Levy in Mills for State, County & Schools	Total Taxes Levied for All Purposes Except Cities and Towns
Beaverhead .....	\$ 24,689	\$	\$	\$	\$ 4,613	83.18	\$ 547,815
Big Horn .....			29,137	33,821		93.09	701,612
Blaine .....	20,439		154	143,906		82.12	766,886
Broadwater .....			676		417	65.89	237,566
Carbon .....				1,193	2,521	76.23	904,066
Carter .....			138		1,933	82.05	247,405
Cascade .....		4,942	6,929	58,409	3,036	85.02	2,902,070
Chouteau .....	24,718		29,607			75.55	829,313
Custer .....			271	4,879		75.38	631,536
Daniels .....	19,812		8,439			87.38	356,849
Dawson .....	42,354		23,043	3,087		79.42	604,620
Deer Lodge .....						69.90	664,838
Fallon .....	10,531		9,955		386	79.65	330,688
Fergus .....	103,986	661	23,854			78.94	1,116,299
Flathead .....	151,862			6,548	13,826	100.14	1,585,119
Gallatin .....	105,477	370	428	500	1,010	72.39	1,172,385
Garfield .....	9,635	806			817	76.66	202,072
Glacier .....			999			69.87	872,192
Golden Valley .....	5,199		6,366			75.36	196,699
Granite .....	11,435	1,043			120	67.39	277,845
Hill .....	54,061	3,070	3,920		527	68.60	749,342
Jefferson .....	64,061	3,070	3,920			80.27	347,865
Judith Basin .....	21,536	310	2,881		1,588	65.07	450,156
Lake .....	38,537	2,032		166,958	246	97.94	960,218
Lewis and Clark .....	92,538	649	423		1,887	80.07	1,510,762
Liberty .....	8,592		4,733			77.25	280,060
Lincoln .....		140		5,097	5,311	93.57	536,005
Madison .....		2,639	50		3,138	89.67	447,812
McCona .....		191	45,202		1,126	93.75	378,460
Meagher .....			112		3,237	68.77	232,524
Mineral .....					365	96.90	263,119
Missoula .....				25,396	40,386	96.22	1,600,109
Musselshell .....		82	1,489		1,404	119.86	428,262
Park .....	36,957					78.44	688,306
Petroleum .....			553			57.96	103,742
Phillips .....	28,774		840	52,936	3,778	78.97	600,278
Pondera .....	45,218	1,613	3,877			75.12	588,664
Powder River .....			8,033		1,289	68.90	236,253
Powell .....	70	3,541			1,529	74.88	454,560
Prairie .....			14,356		507	68.06	234,632
Ravalli .....				68,356	1,639	111.06	706,027
Richland .....	85,607	708	26,449	139,530		99.87	821,896
Roosevelt .....	58,390		8,046			94.35	719,929
Rosebud .....	31,088		941	54,224	1,302	75.26	684,545
Sanders .....	34,569	2,519		24,667		93.47	666,990
Sheridan .....		752	9,083			83.43	486,722
Silver Bow .....		26,041		16,074	26,672	76.94	2,140,661
Stillwater .....	20,727		1,231		1,078	78.49	475,992
Sweet Grass .....					2,145	75.44	306,475
Teton .....	11,362	115	2,120	157,998	1,551	86.39	875,024
Toole .....			9,165			88.25	740,666
Treasure .....	873		1,118	13,635		67.98	129,806
Valley .....		4,311	484	36,478		82.91	748,311
Wheatland .....			2,505		468	77.90	317,175
Wibaux .....			4,082		1,766	82.93	177,498
Yellowstone .....			3,857	138,385	68,852	66.18	2,604,839
THE STATE .....	\$1,142,414	\$ 57,152	\$ 295,588	\$1,152,077	\$ 200,470	78.94	\$38,841,560



**SPECIAL DISTRICT AND MISCELLANEOUS LEVIES AND TOTAL MILLS AND  
TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS—1950**

	High School Dist.	Fire Dist.	Hail Insurance	Drainage & Irrigation District	Miscellaneous	Total Av. Levy in Mills for State, County & Schools	Total Taxes Levied for All Purposes Except Cities and Towns
Beaverhead .....	\$ 36,126	\$ .....	\$ .....	\$ .....	\$ 3,976	79.39	\$ 553,043
Big Horn .....	.....	.....	32,885	34,943	.....	85.59	660,350
Blaine .....	11,277	.....	1,247	139,789	.....	84.76	762,500
Broadwater .....	.....	.....	1,102	.....	385	74.44	272,596
Carbon .....	.....	.....	.....	1,193	520	69.87	821,481
Carter .....	.....	.....	4,701	.....	800	88.80	267,049
Cascade .....	.....	.....	5,675	61,849	3,286	88.51	3,165,416
Chouteau .....	42,263	.....	29,632	.....	334	77.65	836,568
Custer .....	.....	.....	4,318	9,759	.....	74.61	659,179
Daniels .....	32,292	.....	21,058	.....	.....	85.78	373,534
Dawson .....	38,435	.....	38,855	3,170	.....	76.93	613,213
Deer Lodge .....	.....	.....	.....	.....	.....	81.15	790,672
Fallon .....	14,725	.....	30,299	.....	256	74.89	331,628
Fergus .....	97,300	769	27,651	.....	1,056	76.36	1,105,505
Flathead .....	152,695	.....	.....	6,548	14,267	96.28	1,567,507
Gallatin .....	72,267	397	166	500	1,076	73.80	1,209,263
Garfield .....	3,627	823	2,653	.....	520	76.02	189,400
Glacier .....	.....	.....	4,116	.....	1,353	73.42	932,498
Golden Valley .....	3,359	.....	7,348	.....	.....	75.70	195,569
Granite .....	9,122	1,082	.....	.....	440	66.96	258,312
Hill .....	80,386	3,392	8,224	1,828	.....	74.69	826,766
Jefferson .....	24,266	6,126	217	.....	.....	79.92	353,443
Judith Basin .....	29,525	3,695	3,307	.....	1,129	65.37	447,562
Lake .....	41,074	1,987	.....	125,756	57	97.07	922,889
Lewis and Clark .....	.....	755	212	.....	999	79.85	1,488,406
Liberty .....	24,911	.....	9,798	.....	.....	79.10	314,401
Lincoln .....	4,812	136	.....	5,025	5,379	87.51	534,837
Madison .....	.....	5,126	.....	.....	7,275	86.20	447,674
McCone .....	.....	275	98,609	.....	557	89.87	421,851
Meagher .....	.....	.....	.....	.....	3,507	65.11	229,631
Mineral .....	.....	.....	.....	.....	.....	93.37	253,217
Missoula .....	.....	.....	.....	16,285	28,141	95.20	1,644,323
Musselshell .....	.....	58	5,052	.....	1,152	102.21	409,549
Park .....	62,033	.....	.....	.....	.....	75.25	701,043
Petroleum .....	.....	.....	579	.....	.....	60.69	98,492
Phillips .....	36,334	.....	2,135	67,234	3,396	78.10	615,566
Pondera .....	53,788	4,699	5,421	.....	6,759	75.07	618,940
Powder River .....	.....	.....	9,871	.....	926	69.01	222,854
Powell .....	24,216	.....	.....	.....	3,547	66.60	462,410
Prairie .....	.....	.....	27,260	.....	.....	66.72	246,253
Ravalli .....	.....	4,509	.....	74,047	1,752	122.34	773,441
Richland .....	98,897	870	66,110	150,543	.....	105.21	902,589
Roosevelt .....	80,868	.....	20,353	.....	.....	95.90	766,843
Rosebud .....	1,076	.....	925	54,279	1,125	77.53	650,041
Sanders .....	54,148	3,051	.....	16,717	.....	96.55	679,516
Sheridan .....	.....	1,105	26,543	.....	.....	80.04	477,682
Silver Bow .....	124,248	28,327	.....	.....	20,055	74.63	1,903,037
Stillwater .....	.....	.....	4,472	.....	986	80.06	466,424
Sweet Grass .....	.....	.....	.....	.....	.....	73.82	317,091
Teton .....	18,552	121	2,940	179,585	1,093	84.93	892,090
Toole .....	.....	.....	11,295	.....	1,095	89.17	776,422
Treasure .....	.....	.....	2,502	11,930	.....	65.41	126,057
Valley .....	.....	4,272	4,334	40,001	.....	87.14	780,911
Wheatland .....	.....	.....	2,721	.....	.....	71.66	303,744
Wibaux .....	.....	.....	10,116	.....	.....	85.40	195,763
Yellowstone .....	.....	.....	7,123	141,497	78,136	65.74	2,816,541
THE STATE .....	\$1,272,622	\$ 71,575	\$ 541,825	\$1,142,578	\$ 195,335	78.73	\$39,653,582
1941 .....	\$ 212,580	\$ 25,115	\$ 161,585	\$ 667,917	\$ 53,284	60.71	\$21,320,051
1942 .....	156,015	21,679	918,436	685,448	67,332	52.81	19,705,064
1943 .....	139,156	32,509	295,382	722,416	90,059	50.88	19,031,647
1944 .....	168,410	25,497	311,867	779,740	72,666	49.78	19,180,565
1945 .....	185,440	31,400	392,195	856,059	94,436	56.84	22,075,997
1946 .....	265,104	40,530	382,374	880,345	107,447	61.01	24,013,403
1947 .....	634,135	44,826	553,780	985,083	161,978	74.58	30,954,202
1948 .....	555,832	43,404	584,406	1,117,467	199,332	78.19	35,011,767
1949 .....	1,142,414	57,152	295,588	1,152,077	200,470	78.94	38,841,560
1950 .....	1,272,622	71,575	541,825	1,142,578	195,335	78.73	39,653,582

NOTE: Levies shown are for current year.

Unsecured personal property taxes, computed on prior year's levy, are included in amounts levied.

**CITY AND TOWN TAXES AND GRAND TOTAL OF ALL TAXES  
FOR ALL PURPOSES—1949**

	Taxes Levied For All City & Town Purposes Except Special Improvements	Special Improvement District Taxes	Total City & Town Taxes	Grand Total of All Taxes For All Purposes
Beaverhead .....	\$ 43,564	\$ 4,593	\$ 48,157	\$ 595,972
B'g Horn .....	58,140	35,761	93,901	795,513
Blaine .....	47,199	16,253	63,452	830,338
Broadwater .....	32,674	.....	32,674	270,240
Carbon .....	73,741	.....	73,741	977,807
Carter .....	10,938	.....	10,938	258,343
Cascade .....	807,441	44,419	851,860	3,753,930
Chouteau .....	33,716	1,990	35,706	865,019
Custer .....	150,504	31,921	182,425	813,961
Daniels .....	25,653	6,433	32,086	388,935
Dawson .....	79,257	27,871	107,128	711,748
Deer Lodge .....	118,578	.....	118,578	783,416
Fallon .....	20,880	.....	20,880	351,568
Fergus .....	113,912	13,906	127,818	1,244,117
Flathead .....	185,037	134,988	320,025	1,905,144
Gallatin .....	171,092	2,094	173,186	1,345,571
Garfield .....	.....	.....	.....	202,072
Glacier .....	60,059	9,524	69,583	941,775
Golden Valley .....	2,199	.....	2,199	198,898
Granite .....	27,172	.....	27,172	305,017
Hill .....	115,831	82,968	198,799	948,141
Jefferson .....	9,381	.....	9,381	357,246
Judith Basin .....	8,317	.....	8,317	458,473
Lake .....	41,963	16,470	58,433	1,018,651
Lewis and Clark .....	395,288	42,786	438,074	1,948,836
Liberty .....	9,194	667	9,861	289,921
Lincoln .....	35,874	11,419	47,293	583,298
Madison .....	11,719	4,540	16,259	464,071
McCone .....	7,660	266	7,926	386,386
Meagher .....	18,344	.....	18,344	250,868
Mineral .....	6,893	304	7,197	270,316
Missoula .....	338,084	.....	338,084	1,938,193
Musselshell .....	21,975	18,373	40,348	468,610
Park .....	147,290	50,571	197,861	886,167
Petroleum .....	4,206	.....	4,206	107,948
Phillips .....	40,832	24,584	65,416	665,694
Pondera .....	48,518	8,744	57,262	645,926
Powder River .....	14,215	.....	14,215	250,468
Powell .....	36,400	3,791	40,191	494,751
Prairie .....	13,308	8,159	21,467	256,099
Ravalli .....	47,974	566	48,540	754,567
Richland .....	53,654	28,699	82,353	904,249
Roosevelt .....	79,569	30,225	109,794	829,723
Rosebud .....	33,441	10,129	43,570	728,115
Sanders .....	33,675	4,343	38,018	705,008
Sheridan .....	36,948	5,472	42,420	529,142
Silver Bow .....	643,225	40,651	683,876	2,824,537
Stillwater .....	21,630	2,428	24,058	500,050
Sweet Grass .....	20,769	.....	20,769	327,244
Teton .....	63,000	.....	63,000	938,024
Toole .....	84,325	6,549	90,874	831,540
Treasure .....	7,446	.....	7,446	137,252
Valley .....	70,543	8,481	79,024	827,335
Wheatland .....	18,301	98	18,399	335,574
Wibaux .....	8,197	.....	8,197	185,695
Yellowstone .....	693,276	307,533	1,000,809	3,605,648
THE STATE .....	\$ 5,303,021	\$ 1,048,569	\$ 6,351,590	\$45,193,150

**CITY AND TOWN TAXES AND GRAND TOTAL OF ALL TAXES  
FOR ALL PURPOSES—1950**

	Taxes Levied For All City & Town Purposes Except Special Improvements	Special Improvement District Taxes	Total City & Town Taxes	Grand Total of All Taxes For All Purposes
Beaverhead .....	\$ 47,785	\$ 4,078	\$ 51,863	\$ 604,906
Big Horn .....	59,462	30,241	89,703	750,053
Blaine .....	47,411	18,510	65,921	828,421
Broadwater .....	35,817	—	35,817	308,413
Carbon .....	76,894	—	76,894	898,375
Carter .....	11,085	—	11,085	278,134
Cascade .....	841,864	—	841,864	4,007,280
Chouteau .....	35,838	2,154	37,992	874,560
Custer .....	187,935	32,429	220,364	879,543
Daniels .....	25,254	1,190	26,444	399,978
Dawson .....	86,500	33,730	120,230	733,443
Deer Lodge .....	127,284	—	127,284	917,956
Fallon .....	21,928	—	21,928	353,556
Fergus .....	121,945	18,047	139,992	1,245,497
Flathead .....	187,143	124,673	311,816	1,879,323
Gallatin .....	191,439	2,095	193,534	1,402,797
Garfield .....	—	—	—	189,400
Glacier .....	77,899	21,894	99,793	1,032,291
Golden Valley .....	2,518	—	2,518	198,087
Granite .....	24,673	—	24,673	282,985
Hill .....	135,643	89,992	225,635	1,052,401
Jefferson .....	9,404	—	9,404	362,847
Judith Basin .....	8,587	—	8,587	456,149
Lake .....	44,558	16,124	60,682	983,571
Lewis and Clark .....	399,734	42,254	441,988	1,930,394
Liberty .....	11,602	667	12,269	326,670
Lincoln .....	38,082	13,951	52,033	586,870
Madison .....	12,424	433	12,857	460,531
McCone .....	8,818	280	9,098	430,949
Meagher .....	17,780	—	17,780	247,411
Mineral .....	7,225	345	7,570	260,787
Missoula .....	366,380	65,915	432,295	2,076,618
Musselshell .....	36,294	13,745	50,039	459,588
Park .....	161,727	46,893	208,620	909,663
Petroleum .....	4,265	—	4,265	102,757
Phillips .....	42,473	24,462	66,935	682,501
Pondera .....	52,570	9,204	61,774	680,714
Powder River .....	14,027	—	14,027	236,881
Powell .....	36,969	3,790	40,759	503,169
Prairie .....	14,624	7,452	22,076	268,329
Ravalli .....	47,872	566	48,438	821,879
Richland .....	58,738	36,391	95,129	997,718
Roosevelt .....	77,674	35,365	113,039	879,882
Rosebud .....	34,680	10,858	45,538	695,579
Sanders .....	36,613	1,029	37,642	717,158
Sheridan .....	41,427	3,798	45,225	522,907
Silver Bow .....	565,280	44,798	610,078	2,513,115
Stillwater .....	23,003	2,435	25,438	491,862
Sweet Grass .....	26,748	—	26,748	343,839
Teton .....	70,841	—	70,841	962,931
Toole .....	85,666	29,264	114,930	891,352
Treasure .....	7,853	—	7,853	133,910
Valley .....	73,080	9,201	82,281	863,192
Wheatland .....	24,961	—	24,961	328,705
Wibaux .....	8,713	—	8,713	204,476
Yellowstone .....	775,348	427,139	1,202,487	4,019,028
<b>THE STATE</b> .....	<b>\$ 5,592,357</b>	<b>\$ 1,225,392</b>	<b>\$ 6,817,749</b>	<b>\$46,471,331</b>
1941 .....	3,143,308	591,413	3,734,721	25,054,772
1942 .....	2,966,103	783,674	3,749,777	22,824,841
1943 .....	2,923,678	585,134	3,508,812	22,540,459
1944 .....	2,926,758	619,235	3,545,993	22,726,558
1945 .....	3,223,163	587,662	3,810,825	25,886,822
1946 .....	3,553,465	526,498	4,079,963	28,093,366
1947 .....	4,125,015	979,214	5,104,229	36,058,431
1948 .....	4,697,110	989,860	5,686,970	40,698,737
1949 .....	5,303,021	1,048,569	6,351,590	45,193,150
1950 .....	5,592,357	1,225,392	6,817,749	46,471,331

NOTE: Mill Levies shown are for current year

Unsecured personal property taxes, computed on prior year's levy, are included in amounts levied.

**TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM  
AND GRAZING LANDS—1949**

	Average Levy Mills	Irrigated Land		Non-Irrigated Tillable		Grazing Land		All Farm Land	
		Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre
Beaverhead	83.18	\$ 6.10	\$ .51	\$ 3.21	\$ .27	\$ .64	\$ .05	\$ 1.20	\$ .10
Big Horn	93.09	10.92	1.02	1.67	.15	.64	.06	1.12	.10
Blaine	82.12	7.09	.58	2.06	.17	.89	.07	1.28	.11
Broadwater	65.89	9.86	.65	2.63	.17	.76	.05	1.70	.11
Carbon	76.23	17.51	1.33	2.98	.23	.82	.06	3.00	.23
Carter	82.05	-----	-----	1.53	.13	.83	.07	1.06	.09
Cascade	85.02	6.97	.59	3.70	.31	1.04	.09	2.15	.18
Chouteau	75.55	6.53	.49	2.71	.20	1.15	.09	1.78	.13
Custer	75.38	7.79	.59	1.15	.09	.56	.04	.80	.06
Daniels	87.38	4.81	.42	3.42	.30	.81	.07	2.48	.22
Dawson	79.42	6.97	.55	2.54	.20	.73	.06	1.30	.10
Deer Lodge	69.90	9.76	.72	1.56	.11	.99	.07	1.84	.13
Fallon	79.65	-----	-----	2.00	.16	.57	.05	1.19	.09
Fergus	78.94	7.58	.60	3.29	.26	.90	.07	1.93	.15
Flathead	100.14	-----	-----	9.51	.95	1.25	.13	2.90	.29
Gallatin	72.39	13.31	.96	5.11	.37	.75	.05	2.99	.22
Garfield	76.66	4.50	.34	1.20	.09	.54	.04	.61	.05
Glacier	69.87	5.94	.42	2.34	.16	1.25	.09	1.67	.12
Golden Valley	75.36	7.00	.53	1.77	.13	.82	.06	.95	.07
Granite	67.39	15.30	1.03	-----	-----	1.50	.10	2.90	.20
Hill	68.60	8.13	.56	1.96	.13	1.04	.07	1.67	.11
Jefferson	80.27	6.61	.53	-----	-----	.39	.03	.77	.06
Judith Basin	65.07	7.27	.47	4.45	.29	1.31	.09	2.98	.19
Lake	97.94	8.81	.86	3.53	.35	1.34	.13	3.69	.36
Lewis and Clark	80.07	6.07	.49	2.54	.20	.90	.07	1.21	.10
Liberty	77.25	5.64	.44	2.96	.23	.88	.07	2.02	.16
Lincoln	93.57	8.31	.78	5.51	.52	.71	.07	1.13	.11
Madison	89.67	8.20	.74	2.34	.21	.65	.06	1.28	.11
McCone	93.75	-----	-----	1.80	.17	.54	.05	1.33	.12
Meagher	68.77	6.98	.48	1.41	.10	.83	.06	1.11	.08
Mineral	96.90	9.80	.95	5.97	.58	.78	.07	1.26	.12
Missoula	96.22	8.58	.83	4.35	.42	.72	.07	1.64	.16
Musselshell	119.86	-----	-----	1.23	.15	.68	.08	.76	.09
Park	78.44	11.25	.88	2.40	.19	.73	.06	1.79	.14
Petroleum	57.96	5.08	.29	.94	.05	.61	.04	.73	.04
Phillips	78.97	4.19	.33	1.67	.13	.78	.06	1.04	.08
Pondera	75.12	9.10	.68	2.78	.21	1.03	.08	3.01	.23
Powder River	68.90	-----	-----	1.72	.12	.67	.05	.95	.07
Powell	74.88	9.40	.70	2.86	.21	1.28	.10	1.99	.15
Prairie	68.06	6.65	.45	1.99	.14	.65	.04	1.32	.09
Ravalli	111.06	9.85	1.09	-----	-----	1.13	.13	3.37	.37
Richland	99.87	8.52	.85	1.93	.19	.69	.07	1.36	.14
Roosevelt	94.35	3.67	.35	2.57	.24	1.00	.09	1.87	.18
Rosebud	75.26	8.27	.62	2.30	.17	.49	.04	.66	.05
Sanders	93.47	4.54	.42	3.81	.36	.84	.08	1.17	.11
Sheridan	83.43	-----	-----	3.15	.26	.88	.07	2.29	.19
Silver Bow	76.94	3.79	.29	1.74	.13	.90	.07	1.17	.09
Stillwater	78.49	17.60	1.38	2.40	.19	.93	.07	1.84	.14
Sweet Grass	75.44	11.77	.89	5.18	.39	.99	.07	1.48	.11
Teton	86.39	5.53	.48	3.54	.31	.83	.07	2.35	.20
Toole	88.25	-----	-----	1.74	.15	.97	.09	1.29	.11
Treasure	67.98	10.15	.69	1.34	.09	.64	.04	1.19	.08
Valley	82.91	4.33	.36	2.12	.18	.83	.07	1.57	.13
Wheatland	77.90	6.46	.50	.94	.07	.94	.07	1.24	.10
Wibaux	82.93	-----	-----	3.55	.29	.34	.03	1.48	.12
Yellowstone	66.18	18.40	1.22	2.75	.18	.96	.06	2.68	.18
THE STATE	78.94	9.82	.78	2.49	.20	.79	.06	1.55	.12



**TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM  
AND GRAZING LANDS—1950**

	Average Levy Mills	Irrigated Land		Non-Irrigated Tillable		Grazing Land		All Farm Land	
		Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre
Beaverhead	79.39	\$ 6.24	\$ .50	\$3.20	\$ .25	\$ .64	\$ .05	\$ 1.21	\$ .10
Big Horn	85.59	10.95	.94	1.69	.14	.65	.06	1.12	.10
Blaine	84.76	7.11	.60	2.06	.17	.89	.08	1.28	.11
Broadwater	74.44	9.79	.73	2.69	.20	.77	.06	1.70	.13
Carbon	69.87	17.48	1.22	2.96	.21	.83	.06	3.00	.21
Carter	88.80			1.53	.14	.83	.07	1.06	.09
Cascade	88.51	6.85	.61	3.68	.33	1.04	.09	2.13	.19
Chouteau	77.65	5.99	.47	2.72	.21	1.15	.09	1.79	.14
Custer	74.61	10.48	.78	1.17	.09	.56	.04	.80	.06
Daniels	85.78	4.65	.40	3.41	.29	.81	.07	2.48	.21
Dawson	76.93	6.98	.54	2.54	.20	.73	.06	1.29	.10
Deer Lodge	81.15	9.73	.79	1.55	.13	.95	.08	1.81	.15
Fallon	74.89			2.00	.15	.57	.04	1.19	.09
Fergus	76.36	7.69	.59	3.31	.25	.90	.07	1.93	.15
Flathead	96.28			9.05	.87	1.14	.11	2.77	.27
Gallatin	73.80	13.42	.99	5.03	.37	.75	.06	2.97	.22
Garfield	76.02	4.50	.34	1.20	.09	.54	.04	.61	.05
Glacier	73.42	5.94	.44	2.33	.17	1.20	.09	1.66	.12
Golden Valley	75.70	7.02	.53	1.98	.15	.82	.06	.97	.07
Granite	66.96	12.08	.81			1.20	.08	2.24	.15
Hill	74.69	8.00	.60	1.95	.15	1.04	.08	1.68	.13
Jefferson	79.92	6.59	.53			.39	.03	.77	.06
Judith Basin	65.37	7.22	.47	4.45	.29	1.31	.09	2.98	.19
Lake	97.07	8.78	.85	3.52	.34	1.36	.13	3.69	.36
Lewis and Clark	79.85	6.30	.50	2.52	.20	.91	.07	1.21	.10
Liberty	79.10	5.64	.45	3.03	.24	.89	.07	2.09	.17
Lincoln	87.51	8.19	.72	5.58	.49	.73	.06	1.16	.10
Madison	86.20	8.19	.71	2.33	.20	.66	.06	1.29	.11
McCone	89.87			1.80	.16	.54	.05	1.34	.12
Meagher	65.11	6.98	.45	1.41	.09	.83	.05	1.11	.07
Mineral	93.37	9.78	.91	5.98	.56	.79	.07	1.30	.12
Missoula	95.20	8.33	.79	4.34	.41	.70	.07	1.62	.15
Musselshell	102.21			1.24	.13	.68	.07	.76	.08
Park	75.25	11.55	.87	2.58	.19	.74	.06	1.80	.14
Petroleum	60.69	5.02	.30	.94	.06	.60	.04	.73	.04
Phillips	78.10	4.21	.33	1.69	.13	.78	.06	1.04	.08
Pondera	75.07	9.14	.69	2.78	.21	1.05	.08	3.01	.23
Powder River	69.01			1.76	.12	.67	.05	.95	.07
Powell	66.60	9.74	.65	3.16	.21	1.19	.08	1.91	.13
Prairie	66.72	6.70	.45	1.99	.13	.65	.04	1.32	.09
Ravalli	122.34	9.78	1.20			1.13	.14	3.34	.41
Richland	105.21	8.22	.86	1.92	.20	.69	.07	1.36	.14
Roosevelt	95.90	3.66	.35	2.57	.25	1.00	.10	1.86	.18
Rosebud	77.53	8.27	.64	2.30	.18	.49	.04	.66	.05
Sanders	96.55	4.53	.44	3.83	.37	.98	.09	1.31	.13
Sheridan	80.04			3.11	.25	.88	.07	2.28	.18
Silver Bow	74.63	3.91	.29	1.78	.13	.98	.07	1.26	.09
Stillwater	80.06	17.59	1.41	2.40	.19	.93	.07	1.84	.15
Sweet Grass	73.82	11.75	.87	4.90	.36	.98	.07	1.47	.11
Teton	84.94	5.45	.46	3.56	.30	.83	.07	2.35	.20
Toole	89.17			1.74	.16	.97	.09	1.28	.11
Treasure	65.41	10.13	.66	1.35	.09	.65	.04	1.20	.08
Valley	87.14	4.52	.39	2.13	.19	.83	.07	1.57	.14
Wheatland	71.66	6.70	.48	.95	.07	.95	.07	1.25	.09
Wibaux	85.40			3.55	.30	.34	.03	1.48	.13
Yellowstone	65.74	18.44	1.21	2.74	.18	.99	.07	2.63	.17
THE STATE	78.73	\$ 9.80	\$ .77	\$2.49	\$ .20	\$ .80	\$ .06	\$ 1.55	\$ .12
1941	60.71	9.90	.60	2.39	.15	.79	.05	1.54	.09
1942	52.81	9.87	.52	2.39	.13	.79	.04	1.52	.08
1943	50.88	9.79	.50	2.38	.12	.78	.04	1.52	.08
1944	49.78	9.62	.48	2.36	.12	.78	.04	1.51	.08
1945	56.84	9.69	.55	2.40	.14	.78	.04	1.51	.09
1946	61.01	9.62	.59	2.41	.15	.77	.05	1.50	.09
1947	74.58	9.63	.72	2.42	.18	.77	.06	1.50	.11
1948	77.33	9.89	.77	2.46	.19	.80	.06	1.54	.12
1949	78.94	9.82	.78	2.49	.20	.79	.06	1.55	.12
1950	78.73	9.80	.77	2.49	.20	.80	.06	1.55	.12



## REPORT OF STATE BOARD OF EQUALIZATION

**WARRANT AND BONDED INDEBTEDNESS OF THE STATE OF MONTANA**  
**GENERAL OBLIGATIONS—JUNE 30, 1950**

	BONDS				GENERAL FUND WARRANTS		
	Outstanding	Sinking Funds	Net Indebtedness		Outstanding	Cash	Net Indebtedness
June 30, 1923	\$4,219,550.00	\$ 318,625.44	\$3,810,924.56		\$3,644,059.17	\$ 24,137.87	\$ 3,619,921.30
June 30, 1924	4,946,000.00	390,109.72	4,555,890.28		3,702,105.71	106,558.38	3,595,547.33
June 30, 1925	5,499,000.00	598,155.32	4,900,844.68		3,947,253.45	129,851.02	3,817,402.43
June 30, 1926	5,559,000.00	725,970.60	4,806,029.40		3,158,389.97	39,397.01	3,118,992.96
June 30, 1927	5,645,395.00	1,136,924.79	4,508,470.21		3,259,327.07	94,730.55	3,164,596.52
June 30, 1928	5,650,795.00	998,499.24	4,652,295.76		3,064,699.00	OD 305.27	3,065,004.27
June 30, 1929	5,604,711.00	1,110,994.05	4,493,716.95		3,274,873.63	1,974.20	3,274,873.63
June 30, 1930	5,590,252.50	1,254,703.11	4,335,549.39		3,469,084.51	9,330.81	3,467,110.31
June 30, 1931	5,588,735.00	1,389,950.31	4,198,784.69		3,939,172.55	9,330.81	3,929,841.74
June 30, 1932	4,233,156.25	269,446.28	3,963,709.97		4,107,590.40	140,717.35	3,966,873.05
June 30, 1933	8,235,013.75	164,220.75	8,070,793.00		1,034,401.61	181,592.86	852,808.75
June 30, 1934	8,291,804.75	337,523.11	7,954,281.64		1,370,601.40	16,007.60	1,354,593.80
June 30, 1935	8,211,924.50	939,595.25	7,272,329.25		1,447,530.99	163,843.84	1,283,687.15
June 30, 1936	6,677,177.00	428,856.82	6,248,320.18		633,842.39	21,337.59	612,504.80
June 30, 1937	6,033,177.00	668,272.74	5,364,904.26		402,858.65	21,466.50	381,392.15
June 30, 1938	5,074,224.25	646,913.66	4,421,310.59		155,496.23	267,355.52	111,859.29*
June 30, 1939	4,596,752.50	760,298.48	3,836,454.02		291,550.89	399,949.03	108,398.14*
June 30, 1940	4,282,224.75	811,484.91	3,470,739.84		304,372.82	708,732.40	404,359.58*
June 30, 1941	3,746,724.75	755,167.43	2,991,557.32		279,080.96	692,749.42	413,668.46*
June 30, 1942	3,703,224.75	871,156.72	2,832,068.03		208,362.58	2,611,986.84	2,403,264.26*
June 30, 1943	3,199,224.75	682,545.33	2,516,679.42		738,570.82	3,505,279.95	2,766,709.13*
June 30, 1944	2,685,224.75	687,182.58	1,998,042.17		274,014.18	5,479,045.74	5,205,030.56*
June 30, 1945	2,276,000.00	703,747.38	1,572,252.62		449,651.97	1,372,227.23	992,575.26*
June 30, 1946	1,891,000.00	391,674.38	1,499,325.62		517,239.14	1,821,156.25	1,303,917.51*
June 30, 1947	1,621,000.00	402,536.33	1,218,463.67		848,701.34	4,119,691.69	3,270,990.35*
June 30, 1948	3,341,000.00	596,121.52	2,744,878.48		761,184.25	8,857,240.10	8,096,055.85*
June 30, 1949	2,851,000.00	586,116.00	2,264,884.00		579,302.87	15,315,330.87	14,736,028.00*
June 30, 1950	7,351,000.00	976,314.00	6,374,686.00		973,780.14	14,348,388.51	13,374,608.37*

\*Cash Surplus.

NOTE: \$751,000 of the outstanding bonds are bonds issued to take up general fund warrants; \$1,600,000 are State Hospital bonds issued under authority of Referendum Measure No. 50, adopted in November 1946, and \$5,000,000 are University Building bonds issued under authority of Referendum Measure No. 52, adopted in November, 1948.

## STATEMENT OF SPECIAL PROJECT BONDS AS OF JUNE 30, 1950

	Amount of Issue	Total Amount Retired as of June 30, 1950	Amount Outstanding	Sinking Fund	Net Indebtedness
Agricultural College Residence Hall	(d) \$ 198,000	\$ 61,000	\$ 137,000	\$ 9,740	\$ 127,260
Eastern Montana Normal—Construction	(b) 191,000	92,000	99,000	11,221	87,779
Mines Residence Hall—Construction	(d) 245,000	109,000	136,000	21,300	114,700
North Montana Residence—Construction	(d) 151,000	68,000	83,000		83,000
University Student Union—Construction	(d) 240,000	107,000	133,000	200	132,800
Normal College—Construction	(b) 100,000	64,000	36,000	5,031	30,969
University Chemistry and Pharmacy—Refunding	(c) 160,000	20,000	140,000		140,000
University Residence Hall*	(d) 225,000	175,000	50,000	1,426	48,574
Deaf and Blind School—Construction	(b) 172,000	70,000	102,000	3,806	98,194
Industrial School—Construction	(b) 61,000	37,000	24,000	74,286	50,286
Tuberculosis Sanitarium	(a) 215,000	79,000	136,000	14,059	121,941
School of Mines—Library and Museum	(b) 110,000	44,000	66,000	16,315	49,685
Agricultural College Student Union	(b) 227,000	188,000	39,000	28,475	10,525
Insane Asylum Refunding Bonds	(a) 250,987	78,987	172,000	30,106	141,894
	\$2,545,987	\$1,192,987	\$1,353,000	\$215,965	\$1,137,035

## To Be Redeemed:

- (a) From earnings.  
 (b) From earnings, and interest and income from land grant.  
 (c) From interest and income from land grant.  
 (d) From earnings of the projects.  
 \* To be refunded after 15 years.

§Surplus

## HIGHWAY DEBENTURES AS OF JUNE 30, 1950

Highway Debentures of 1945	\$12,000,000
Series A	\$ 1,500,000
Series B	2,000,000
Series C	3,000,000
Series D	5,500,000
	\$12,000,000
	\$2,415,915
	\$9,584,085



**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE  
OF FISCAL YEARS (June 30) 1923, 1940 and 1950**

		County	School District	Irrigation Drainage and
<b>BEAVERHEAD</b>	1923	\$ 18,514.55	\$ 218,538.12	\$ 8,296.09
	1940	18,157.23	285,714.41	
	1950	.....	69,619.39	.....
<b>BIG HORN</b>	1923	415,789.08	252,673.43	8,706.66
	1940	326,110.94	168,977.24	80,434.68
	1950	3,159.91	42,973.69	3,858.11
<b>BLAINE</b>	1923	462,463.15	103,777.20	.....
	1940	78,497.05	176,645.60	510,941.08
	1950	1,703.96	18,222.98	98,362.73
<b>BROADWATER</b>	1923	217,064.40	87,699.42	31,928.38
	1940	38,144.59	2,223.12	1,369.04
	1950	9,058.16	188,000.00	.....
<b>CARBON</b>	1923	600,072.89	357,892.27	54,874.18
	1940	245,880.14	202,066.71	422,969.80
	1950	.....	65,491.06	.....
<b>CARTER</b>	1923	192,522.58	42,872.63	.....
	1940	41,925.07	2,156.25	.....
	1950	132,414.58	175.92	.....
<b>CASCADE</b>	1923	1,635,500.00	549,050.00	200,747.80
	1940	256,830.32	831,574.51	.....
	1950	130,931.64	2,974,632.42	.....
<b>CHOUTEAU</b>	1923	1,053,356.78	88,109.24	.....
	1940	185,319.63	61,964.74	.....
	1950	.....	287,229.35	.....
<b>CUSTER</b>	1923	516,899.20	195,093.00	.....
	1940	966.72	83,537.30	58,943.77
	1950	399,267.36	8,487.99	.....
<b>DANIELS</b>	1923	382,158.77	184,120.79	.....
	1940	198,373.15	85,133.36	.....
	1950	.....	160,000.00	.....
<b>DAWSON</b>	1923	713,790.53	173,913.63	5,885.52
	1940	348,043.17	50,536.80	150,000.00
	1950	.....	157.74	.....
<b>DEER LODGE</b>	1923	170,758.57	24,347.41	.....
	1940	18,474.47	85,038.08	.....
	1950	.....	695,522.88	.....
<b>FALLON</b>	1923	592,721.53	70,495.65	.....
	1940	189,695.96	45,979.75	.....
	1950	83,765.97	8,458.53	.....
<b>FERGUS</b>	1923	1,788,982.80	689,147.88	801.37
	1940	777,867.25	131,497.26	.....
	1950	131,451.29	461,671.83	.....
<b>FLATHEAD</b>	1923	893,057.68	222,461.10	50,000.00
	1940	78,644.43	407,167.58	24,123.41
	1950	5,354.64	188,090.59	.....

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE  
OF FISCAL YEARS (June 30) 1923, 1940 and 1950**

		County	District School	Drainage and Irrigation
<b>GALLATIN</b> .....	1923	\$ 610,000.00	\$ 436,371.38	\$ 10,251.54
	1940	151,339.91	296,270.48	221,671.72
	1950	52,633.48	128,049.87	2,787.20
<b>GARFIELD</b> .....	1923	238,809.53	28,707.77	-----
	1940	82,488.21	8,612.56	-----
	1950	150,626.63	3,962.38	-----
<b>GLACIER</b> .....	1923	300,418.18	252,720.61	-----
	1940	41,380.99	111,087.21	-----
	1950	86,277.42	299,673.34	-----
<b>GOLDEN VALLEY</b> .....	1923	552,951.16	110,559.00	-----
	1940	150,527.48	8,582.43	20,848.69
	1950	-----	-----	-----
<b>GRANITE</b> .....	1923	315,761.56	7,127.37	-----
	1940	12,586.08	9,567.84	-----
	1950	69,502.54	5,581.20	-----
<b>HILL</b> .....	1923	751,072.59	392,550.25	-----
	1940	79,707.71	194,005.08	-----
	1950	-----	20,013.61	-----
<b>JEFFERSON</b> .....	1923	120,603.69	112,598.82	121,619.26
	1940	18,031.51	37,928.25	-----
	1950	-----	8,113.38	-----
<b>JUDITH BASIN</b> .....	1923	347,623.39	84,357.67	-----
	1940	24,784.24	74,671.37	-----
	1950	-----	18,705.51	-----
<b>LAKE</b> .....	1923	67,393.82	238,775.40	-----
	1940	79,091.71	123,184.39	4,739.93
	1950	-----	486,706.41	14,875.90
<b>LEWIS AND CLARK</b> .....	1923	564,521.44	715,078.42	47.75
	1940	120,563.02	516,864.74	-----
	1950	32,784.37	452,321.64	-----
<b>LIBERTY</b> .....	1923	186,876.83	44,768.02	-----
	1940	-----	48,359.06	-----
	1950	141,376.44	15,534.34	-----
<b>LINCOLN</b> .....	1923	258,755.43	146,357.68	126,868.32
	1940	121,111.99	106,689.89	16,938.53
	1950	-----	361,131.97	5,221.91
<b>MADISON</b> .....	1923	141,101.27	132,057.16	-----
	1940	12,746.67	93,716.50	-----
	1950	-----	34,737.08	-----
<b>McCONE</b> .....	1923	140,701.50	68,791.78	-----
	1940	18,711.97	34,055.55	-----
	1950	62,303.28	3,818.52	-----
<b>MEAGHER</b> .....	1950	431,927.90	114,391.66	-----
	1940	125,535.11	14,790.67	-----
	1950	32,779.00	-----	-----



**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE  
OF FISCAL YEARS (June 30) 1923, 1940 and 1950**

		County	District School	Drainage and Irrigation
<b>MINERAL</b>	1923	\$ 136,121.88	\$ 95,243.00	\$
	1940		6,842.76	
	1950	1,015.66	57,387.79	
<b>MISSOULA</b>	1923	883,967.71	354,150.00	28,340.89
	1940	180,668.47	170,141.19	2,377.61
	1950	139,097.92	1,146,603.77	
<b>MUSSELSHELL</b>	1923	1,310,785.84	295,551.69	
	1940	550,353.68	114,674.32	24,768.75
	1950	282,623.28	33,117.09	24,768.75
<b>PARK</b>	1923	411,031.79	96,284.52	
	1940		180,078.24	
	1950		267,332.94	
<b>PETROLEUM</b> (Created 1925)	1925	27,568.13	131,180.80	
	1940	70,427.67	2,729.42	
	1950		1,111.63	
<b>PHILLIPS</b>	1923	597,157.67	307,369.97	
	1940	73,010.89	41,007.52	
	1950		289,630.17	
<b>PONDERA</b>	1923	519,656.40	135,185.14	
	1940	107,391.60	72,068.12	
	1950	16,927.91	468,021.96	
<b>POWDER RIVER</b>	1923	128,017.64	44,033.08	
	1940	14,196.62	1,528.72	
	1950			
<b>POWELL</b>	1923	317,970.43	40,167.89	
	1940	17,840.40	10,839.78	
	1950		19,528.78	
<b>PRAIRIE</b>	1923	107,740.74	19,459.70	
	1940		41,690.04	
	1950			
<b>RAVALLI</b>	1923	535,667.93	230,600.18	
	1940	89,932.63	149,663.24	20,063.38
	1950	9,526.01	445,201.83	51,450.57
<b>RICHLAND</b>	1923	213,522.69	270,754.22	
	1940	138,861.28	134,123.88	
	1950	3,448.94	400,079.89	
<b>ROOSEVELT</b>	1923	912,813.00	302,314.47	
	1940	97,100.46	67,934.43	
	1950		173,823.65	
<b>ROSEBUD</b>	1923	602,723.73	206,377.65	
	1940	163,814.14	49,248.28	407,216.55
	1950	4,538.07	232,848.29	325,102.63
<b>SANDERS</b>	1923	291,589.35	231,105.77	
	1940	3,046.93	162,353.51	
	1950	56,260.14	112,558.62	

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE  
OF FISCAL YEARS (June 30) 1923, 1940 and 1950**

		County	District School	Drainage and Irrigation
SHERIDAN	1923	\$ 583,133.33	\$ 195,583.90	\$
	1940	356,264.83	124,349.69	
	1950		2,913.59	
SILVER BOW	1923	1,379,446.45	434,921.80	
	1940	77,950.06	600,087.87	
	1950	1,038,973.79	471,286.33	
STILLWATER	1923	720,500.00	259,100.56	10,673.76
	1940	68,147.15	69,513.90	107,019.54
	1950	64,826.34	94,560.25	105,893.29
SWEET GRASS	1923	358,905.45	59,449.13	1,544.17
	1940	101,585.57	857.00	
	1950	149,600.00	13,426.26	
TETON	1923	601,537.33	169,227.88	45,688.67
	1940	28,227.23	98,078.59	250,000.00
	1950		124,165.51	165,930.22
TOOLE	1923	493,188.13	114,994.16	241,040.36
	1940	56,228.22	124,532.04	77,508.10
	1950	301,857.48	133,338.20	
TREASURE	1923	73,603.14	63,535.80	
	1940		5,155.44	103,349.53
	1950		6,830.35	99,939.70
VALLEY	1923	639,766.14	211,350.59	
	1940	46,270.08	196,384.05	
	1950	194.07		62,799.82
WHEATLAND	1923	290,247.91	187,309.25	2,580.57
	1940	35,159.03	53,143.05	
	1950	149,112.84	30,118.70	
WIBAUX	1923	115,312.34	53,072.81	
	1940	26,607.31		
	1950	77,891.63		
YELLOWSTONE	1923	774,504.83	971,440.08	442,821.91
	1940	47,853.91	1,016,167.97	505,941.12
	1950		1,602,076.02	41,139.01
GRAND TOTAL	1923	\$ 27,708,650.78	\$ 11,625,168.80	\$ 1,392,707.20
	1940	6,192,474.88	7,791,791.78	3,011,225.23
	1950	3,821,284.75	13,133,045.24	1,002,129.84

# ASSESSED AND TAXABLE VALUATIONS, AND TAXES LEVIED AGAINST FARM AND GRAZING LANDS, CATTLE AND SHEEP

	1918	*1923	1930	1937	1943	1948	1950
Average Total Levy in Mills	32.30	49.91	53.31	62.44	50.88	78.19	78.73
Additional Livestock Levy	3.00	3.50	4.00	3.50	3.00	4.00	4.00
Total Levy Against Livestock	35.30	53.41	57.31	65.94	53.88	82.19	82.73
FARM AND GRAZING LANDS							
Acres Assessed	38,215,588	49,358,726	52,025,714	48,891,688	48,389,565	51,311,500	51,601,381
Value	\$171,221,927	\$543,131,331	\$461,941,865	\$255,946,056	\$244,197,009	\$263,138,178	\$266,087,015
Average Value Per Acre	4.48	11.00	8.88	5.23	5.05	5.13	5.16
Taxable Value Per Acre	4.48	3.31	2.66	1.57	1.52	1.54	1.55
TAX PER ACRE	14.5c	16.5c	14.2c	9.8c	8.0c	12.0c	12.2c

## CATTLE

Number Assessed	1,136,845	1,118,247	988,757	741,938	1,268,435	1,429,308	1,316,972
Value	\$ 33,531,996	\$ 31,025,192	\$ 35,966,363	\$ 20,996,995	\$ 56,267,352	\$ 88,575,977	\$ 84,568,833
Average Value	29.49	27.74	36.38	29.30	44.36	61.97	64.21
Average Taxable Value	29.49	9.25	12.13	9.77	14.79	20.66	21.40
TAX	\$1.04	49.4c	69.5c	64.4c	79.7c	\$1.70	\$1.77

## SHEEP

Number Assessed	1,927,535	1,798,827	3,256,347	2,138,957	3,021,001	1,329,508	1,042,730
Value	\$ 15,444,092	\$ 12,052,838	\$ 24,336,184	\$ 9,877,736	\$ 17,635,066	\$ 8,616,147	\$ 7,135,923
Average Value	8.01	6.70	7.47	4.61	5.84	6.48	6.84
Average Taxable Value	8.01	2.23	2.49	1.54	1.95	2.16	2.28
TAX	28.3c	11.9c	14.3c	10.1c	10.5c	17.7c	18.9c

\*Classification law became effective in 1919, making taxable value of real estate 30% of full value and taxable value of livestock 33 $\frac{1}{3}$ % of full value.

**STATEMENT SHOWING 1949 PERSONAL PROPERTY TAXES LEVIED,  
AMOUNTS COLLECTED AND PERCENTAGE OF  
COLLECTION AS OF JUNE 30, 1950**

	Amount Levied	Amount Collected	Percentage Collection
Beaverhead .....	\$ 26,637.51	\$ 24,776.66	93.01
Big Horn .....	82,880.74	81,162.04	97.93
Blaine .....	37,485.14	32,583.61	86.92
Broadwater .....	21,431.00	19,736.97	92.10
Carbon .....	59,867.30	55,731.81	93.09
Carter .....	21,347.86	21,332.93	99.93
Cascade .....	186,211.27	180,529.11	96.95
Chouteau .....	48,106.00	46,679.35	97.03
Custer .....	65,546.68	65,338.94	99.68
Daniels .....	31,620.59	30,465.57	96.35
Dawson .....	29,989.80	29,978.87	99.96
Deer Lodge .....	28,465.35	26,869.68	94.39
Fallon .....	19,306.96	19,216.56	99.53
Fergus .....	133,154.04	128,415.47	96.44
Flathead .....	147,202.25	124,894.21	84.85
Gallatin .....	75,561.00	74,979.45	99.23
Garfield .....	41,046.20	39,468.07	96.16
Glacier .....	42,986.65	40,671.11	94.61
Golden Valley .....	6,423.19	6,423.19	100.00
Granite .....	14,637.57	14,509.62	99.13
Hill .....	78,789.66	76,918.39	97.62
Jefferson .....	11,351.89	10,595.58	93.34
Judith Basin .....	44,508.79	44,027.72	98.92
Lake .....	43,985.94	40,870.38	92.92
Lewis and Clark .....	141,631.11	135,968.59	96.00
Liberty .....	5,725.90	5,619.76	98.15
Lincoln .....	25,460.73	24,895.09	97.78
Madison .....	17,659.62	17,630.67	99.84
McCone .....	15,507.08	14,938.79	96.34
Meagher .....	11,013.77	11,013.77	100.00
Mineral .....	4,845.83	4,639.01	95.73
Missoula .....	111,412.91	110,733.68	99.39
Musselshell .....	23,071.74	21,293.75	92.29
Park .....	59,695.52	58,748.20	98.41
Petroleum .....	17,935.24	17,935.24	100.00
Phillips .....	27,065.72	24,887.96	91.95
Pondera .....	72,835.98	72,835.98	100.00
Powder River .....	23,435.82	22,346.14	95.35
Powell .....	14,633.52	14,633.52	100.00
Prairie .....	11,217.75	11,217.75	100.00
Ravalli .....	48,188.85	47,763.34	99.12
Richland .....	22,277.15	21,190.09	95.12
Roosevelt .....	45,830.27	42,509.27	92.75
Rosebud .....	33,146.85	32,925.28	99.33
Sanders .....	22,268.99	22,268.99	100.00
Sheridan .....	37,677.17	37,677.17	100.00
Silver Bow .....	195,187.43	186,481.03	95.54
Stillwater .....	32,548.30	31,324.68	96.24
Sweet Grass .....	24,750.75	24,540.26	99.15
Teton .....	56,660.54	56,623.62	99.93
Toole .....	81,753.22	79,708.39	97.50
Treasure .....	5,594.95	5,594.95	100.00
Valley .....	64,860.71	62,918.52	97.01
Wheatland .....	16,895.81	15,764.09	93.30
Wibaux .....	10,239.27	10,196.47	99.58
Yellowstone .....	368,690.14	366,172.56	99.32
THE STATE .....	\$2,948,262.02	\$2,849,171.90	96.64

## ALL-TIME DELINQUENT TAXES FOR ALL PURPOSES AS OF JUNE 30, 1950

	Real	Personal Property	TOTAL
Beaverhead	\$ 17,558.50	\$ 3,231.95	\$ 20,790.45
Big Horn	26,706.32	19,760.52	46,466.84
Blaine	150,380.98	45,985.89	196,366.87
Broadwater	23,916.83	4,754.57	28,671.40
Carbon	25,284.53	12,209.06	37,493.59
Carter	20,975.60	3,025.58	24,001.18
Cascade	123,196.32	21,153.11	144,349.43
Chouteau	17,741.44	11,094.29	28,835.73
Custer	47,659.77	3,881.49	51,541.26
Daniels	210,788.46	84,962.86	295,751.32
Dawson	20,638.99	999.57	21,638.56
Deer Lodge	33,175.60	2,791.08	35,966.68
Fallon	10,942.22	1,690.98	12,633.20
Fergus	46,996.54	13,130.02	60,126.56
Flathead	149,988.27	40,946.32	190,934.59
Gallatin	45,418.17	1,985.47	47,403.64
Garfield	10,382.40	8,994.35	19,376.75
Glacier	37,761.51	8,424.50	46,186.01
Golden Valley	16,538.72	227.72	16,766.44
Granite	15,046.61	608.86	15,655.47
Hill	37,651.14	16,327.69	53,978.83
Jefferson	12,751.75	4,527.64	17,279.39
Judith Basin	6,907.22	15,514.45	22,421.67
Lake	75,489.49	12,160.72	87,650.21
Lewis and Clark	58,248.97	13,933.45	72,182.42
Liberty	14,000.41	523.18	14,523.59
Lincoln	22,863.17	4,356.63	27,219.80
Madison	36,724.12	8,448.57	45,172.69
McCone	21,343.20	26,857.58	48,200.78
Meagher	3,678.70	181.37	3,860.07
Mineral	5,290.16	3,970.83	9,260.99
Missoula	59,468.64	1,505.23	60,973.87
Musselshell	50,536.16	34,250.04	84,786.20
Park	47,304.54	7,549.51	54,854.05
Petroleum	1,874.35	123.30	1,997.65
Phillips	59,977.33	27,653.84	87,631.17
Pondera	21,218.82	1,002.45	22,221.27
Powder River	4,143.24	2,638.99	6,782.23
Powell	17,126.76		17,126.76
Prairie	9,049.84	352.20	9,402.04
Ravalli	55,954.68	4,248.93	60,203.61
Richland	36,487.47	2,760.45	39,247.92
Roosevelt	115,540.50	80,815.83	196,356.33
Rosebud	33,384.66	2,256.04	35,640.70
Sanders	25,193.36	1,446.33	26,639.69
Sheridan	22,815.37	2,706.13	25,521.50
Silver Bow	785,632.41	295,672.43	1,081,304.84
Stillwater	16,984.27	3,574.57	20,558.84
Sweet Grass	3,768.07	3,306.75	7,074.82
Teton	99,519.28	2,565.94	102,085.22
Toole	25,672.87	5,109.77	30,782.64
Treasure	7,788.05	875.96	8,664.01
Valley	45,347.04	6,668.35	52,015.39
Wheatland	10,501.49	5,105.38	15,606.87
Wibaux	3,183.34	6,320.31	9,503.65
Yellowstone	96,615.20	52,023.57	148,638.77
TOTAL	\$3,001,133.85	\$ 947,192.60	\$3,948,326.45



## MOTOR VEHICLES REGISTERED IN 1948

Table Prepared by L. C. Boedecker, Registrar of Motor Vehicles)

No.	County	Passengers	Trucks	Trailers	Exempts
1.	Silver Bow .....	10,798	2,471	233	82
2.	Cascade .....	12,587	3,970	442	159
3.	Yellowstone .....	14,449	4,865	745	136
4.	Missoula .....	8,881	2,597	236	102
5.	Lewis & Clark .....	6,203	1,951	148	245
6.	Gallatin .....	5,949	2,330	382	158
7.	Flathead .....	7,616	3,289	310	105
8.	Fergus .....	3,637	2,164	103	69
9.	Powder River .....	749	575	50	2
10.	Carbon .....	2,475	1,341	84	35
11.	Phillips .....	1,541	1,034	50	31
12.	Hill .....	3,414	1,783	96	50
13.	Ravalli .....	3,283	1,849	119	33
14.	Carter .....	3,030	1,193	231	40
15.	Lake .....	2,986	1,718	94	37
16.	Dawson .....	2,392	1,153	72	27
17.	Roosevelt .....	2,250	1,687	96	35
18.	Beaverhead .....	1,701	1,070	122	38
19.	Chouteau .....	2,088	2,113	71	41
20.	Valley .....	2,815	1,836	139	34
21.	Toole .....	1,948	1,294	120	20
22.	Big Horn .....	1,958	1,537	113	35
23.	Musselshell .....	1,404	628	45	14
24.	Blaine .....	1,624	1,140	27	29
25.	Madison .....	1,359	976	78	50
26.	Pondera .....	1,820	1,401	100	33
27.	Richland .....	2,643	1,671	90	49
28.	Powell .....	1,609	778	106	42
29.	Rosebud .....	1,320	794	50	23
30.	Deer Lodge .....	3,251	831	108	67
31.	Teton .....	2,146	1,699	133	75
32.	Stillwater .....	1,437	937	55	21
33.	Treasure .....	321	301	25	3
34.	Sheridan .....	2,034	1,485	60	21
35.	Sanders .....	1,615	991	106	24
36.	Judith Basin .....	1,040	837	37	22
37.	Daniels .....	1,138	962	62	17
38.	Glacier .....	2,244	1,258	140	31
39.	Fallon .....	959	654	43	9
40.	Sweet Grass .....	1,002	586	100	14
41.	McCone .....	927	838	33	7
42.	Carter .....	545	477	45	2
43.	Broadwater .....	709	622	41	7
44.	Wheatland .....	880	451	67	6
45.	Prairie .....	613	437	25	13
46.	Granite .....	722	495	67	12
47.	Meagher .....	518	361	63	6
48.	Liberty .....	635	623	25	2
49.	Park .....	3,409	1,275	148	40
50.	Garfield .....	512	399	26	3
51.	Jefferson .....	808	532	51	20
52.	Wibaux .....	558	420	12	7
53.	Golden Valley .....	370	246	18	10
54.	Mineral .....	437	250	23	16
55.	Petroleum .....	297	237	25	2
56.	Lincoln .....	1,746	979	58	25
TOTALS .....		145,402	70,391	6,148	2,236
Motorcycles .....		1,368			
Patrol Exempts .....		88			
Highway Exempts .....		846			
TOTAL FOR FULL YEAR, 1948 .....					226,479

## DETAIL OF MOTOR VEHICLE ASSESSMENTS—1949

Tax Levies Extended Against 20% of Assessed Value

	Automobiles			Trucks		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	1,468	\$679.21	\$ 997,075	890	\$721.85	\$ 642,445
Big Horn	1,697	670.29	1,137,480	1,257	794.17	998,270
Blaine	1,481	675.19	999,950	1,027	675.39	693,625
Broadwater	689	653.09	449,980	578	815.60	471,415
Carbon	2,199	512.67	1,127,265	1,270	660.16	838,409
Carter	445	671.31	298,735	438	891.97	390,685
Cascade	11,655	576.28	6,716,495	3,467	729.15	2,527,970
Chouteau	2,005	819.16	1,642,420	2,018	681.68	1,375,626
Custer	2,632	624.07	1,642,565	1,017	859.89	874,505
Daniels	1,029	702.27	722,631	807	538.53	434,596
Dawson	2,183	583.19	1,273,100	977	723.29	706,650
Deer Lodge	3,045	241.85	746,450	679	324.82	220,450
Fallon	830	693.86	575,905	560	829.63	464,590
Fergus	3,373	545.50	1,839,957	1,957	628.51	1,229,996
Flathead	7,265	443.58	3,222,600	4,895	372.88	1,825,225
Gallatin	5,510	618.16	3,406,075	1,956	619.44	1,211,040
Garfield	475	519.44	246,735	364	788.06	286,855
Glacier	1,934	726.69	1,405,410	933	858.02	800,535
Golden Valley	358	587.78	210,425	217	561.87	121,925
Granite	595	647.32	385,155	429	588.44	252,440
Hill	3,279	594.34	1,948,850	1,603	704.24	1,128,900
Jefferson	732	561.22	410,815	471	649.90	306,105
Judith Basin	997	693.91	691,825	833	643.00	535,620
Lake	2,781	491.46	1,366,745	1,604	531.24	852,110
Lewis and Clark	5,484	495.31	2,716,300	1,598	675.50	1,079,455
Liberty	664	793.10	526,620	624	739.51	461,455
Lincoln	1,600	503.22	805,157	815	743.46	605,917
Madison	1,240	603.43	748,255	891	662.15	589,975
McCone	845	636.90	538,180	754	674.60	508,645
Meagher	473	672.46	318,074	315	824.59	259,745
Mineral	394	501.40	197,550	211	491.61	103,730
Missoula	7,988	537.60	4,294,338	2,199	620.72	1,364,957
Musselshell	1,243	468.05	581,791	564	669.28	377,472
Park	3,064	538.51	1,649,995	1,118	614.14	686,605
Petroleum	299	610.64	182,580	220	875.23	192,550
Phillips	1,405	573.29	805,475	937	559.56	524,305
Pondera	1,789	659.86	1,180,490	1,343	757.03	1,016,690
Powder River	611	894.73	546,680	447	914.00	408,560
Powell	1,509	654.55	987,710	585	743.98	435,230
Prairie	549	635.72	349,010	378	659.05	249,120
Ravalli	3,205	433.33	1,388,830	1,750	536.29	938,510
Richland	2,322	651.70	1,513,255	1,451	713.71	1,035,595
Roosevelt	1,925	760.55	1,464,060	1,415	697.97	987,629
Rosebud	1,114	656.75	731,625	652	746.51	486,725
Sanders	1,485	454.40	674,785	807	529.32	427,165
Sheridan	1,739	729.54	1,268,670	1,320	596.11	786,870
Silver Bow	9,109	460.32	4,193,100	1,995	659.76	1,316,250
Stillwater	1,321	587.65	776,290	876	658.13	576,525
Sweet Grass	884	553.70	489,470	517	688.82	356,120
Teton	1,986	698.57	1,387,355	1,654	598.04	989,150
Toole	1,783	742.64	1,324,135	1,193	798.88	953,060
Treasure	362	637.27	230,690	243	601.46	146,155
Valley	2,670	596.63	1,593,001	1,612	774.70	1,248,810
Wheatland	821	584.20	479,625	417	667.33	278,275
Wibaux	474	692.81	328,390	375	673.01	252,380
Yellowstone	13,078	451.71	5,907,525	4,123	954.33	3,934,700
Public Utilities	252	892.40	224,885	759	1,219.68	925,738
THE STATE	132,344	\$558.16	\$73,868,539	64,405	\$ 678.43	\$43,694,055
Dealers' Stocks*	2,081	862.25	1,795,583	1,135	861.21	977,469
All Busses				647	2,929.89	1,895,640
All Trailers				3,987	661.47	2,637,262
All Motorcycles				772	181.04	139,761

NOTE: \*Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value.



## DETAIL OF MOTOR VEHICLE ASSESSMENTS—1950

## Tax Levies Extended Against 20% of Assessed Value

	Number	Automobiles Av. Value	Value	Number	Trucks Av. Value	Value
Big Horn .....	1,577	\$706.08	\$ 1,113,495	955	\$731.42	\$ 698,505
Beaverhead .....	1,756	695.44	1,221,190	1,242	782.82	972,260
Blaine .....	1,579	717.43	1,132,815	1,042	735.56	766,450
Broadwater .....	760	825.29	627,220	581	884.00	513,605
Carbon .....	2,380	515.55	1,227,015	1,291	620.46	801,010
Carter .....	475	683.11	324,475	471	847.86	399,340
Cascade .....	12,874	770.43	9,918,500	3,733	757.44	2,827,525
Chouteau .....	2,078	834.05	1,733,155	2,058	702.80	1,446,361
Custer .....	3,050	646.16	1,970,786	1,077	825.04	888,570
Daniels .....	1,006	631.33	635,121	810	559.00	452,790
Dawson .....	2,268	607.90	1,378,715	1,072	755.68	810,090
Deer Lodge .....	3,416	301.42	1,029,650	699	355.65	248,600
Fallon .....	895	664.17	594,435	597	818.53	488,660
Fergus .....	3,580	620.24	2,220,461	2,138	691.89	1,479,271
Flathead .....	7,590	492.24	3,736,075	3,076	618.34	1,902,005
Gallatin .....	6,122	628.79	3,849,480	2,208	685.13	1,512,775
Garfield .....	492	628.98	309,460	405	792.74	321,060
Glacier .....	2,099	735.05	1,542,878	1,014	792.34	803,433
Golden Valley .....	388	684.15	265,450	249	660.34	164,425
Granite .....	645	637.28	411,045	448	601.17	269,325
Hill .....	3,484	641.71	2,235,725	1,713	714.90	1,224,625
Jefferson .....	783	597.37	467,744	478	727.28	347,160
Judith Basin .....	1,020	773.48	788,949	860	713.55	613,650
Lake .....	2,913	522.93	1,523,300	1,582	556.54	880,450
Lewis and Clark .....	6,216	516.85	3,212,750	1,606	709.52	1,139,490
Liberty .....	701	756.26	530,140	611	758.54	463,470
Lincoln .....	1,705	567.20	967,083	910	734.81	668,677
Madison .....	1,497	580.58	869,125	1,027	658.64	676,420
McCone .....	855	664.96	568,540	781	727.95	568,530
Meagher .....	546	666.75	364,048	380	714.96	271,685
Mineral .....	428	504.77	216,040	212	522.08	110,680
Missoula .....	8,815	530.02	4,672,150	2,311	719.11	1,661,870
Musselshell .....	1,321	557.92	737,014	616	621.38	382,770
Park .....	3,228	581.77	1,877,965	1,221	637.74	778,675
Petroleum .....	295	636.71	187,830	233	834.16	194,360
Phillips .....	1,468	651.44	956,320	948	667.03	632,340
Pondera .....	1,826	804.29	1,468,635	1,289	798.20	1,028,880
Powder River .....	618	834.97	516,010	521	950.37	495,145
Powell .....	1,583	608.48	963,225	717	753.78	540,460
Prairie .....	585	637.56	372,975	400	755.83	302,330
Ravalli .....	3,523	451.58	1,590,215	1,832	514.99	943,455
Richland .....	2,457	657.54	1,615,575	1,458	693.19	1,010,670
Roosevelt .....	2,098	711.85	1,493,468	1,530	695.02	1,063,387
Rosebud .....	1,219	675.78	823,775	740	839.46	621,200
Sanders .....	1,398	522.80	730,880	837	540.26	452,195
Sheridan .....	1,816	706.08	1,282,240	1,328	628.97	835,270
Silver Bow .....	13,315	341.96	4,553,175	2,107	711.44	1,499,000
Stillwater .....	1,413	606.99	857,670	914	647.21	591,550
Sweet Grass .....	961	631.57	606,935	596	733.18	436,975
Teton .....	2,073	723.77	1,500,380	1,733	659.23	1,142,450
Toole .....	1,961	775.30	1,520,355	1,190	804.93	957,865
Treasure .....	317	721.66	228,765	279	652.10	181,935
Valley .....	2,534	728.18	1,845,218	1,606	815.53	1,309,740
Wheatland .....	913	652.61	595,830	457	673.48	307,780
Wibaux .....	461	710.26	327,430	361	679.99	245,475
Yellowstone .....	14,149	611.77	8,655,900	4,205	661.11	2,779,950
PUBLIC UTILITIES —	252	765.30	192,855	809	1,154.68	934,138
THE STATE	145,777	\$597.89	\$87,158,355	65,564	\$702.53	\$46,060,762
Dealers' Stocks*	2,762	554.73	1,532,169	1,768	726.39	1,284,262
All Busses .....	—	—	—	605	2,560.02	1,548,815
All Trailers .....	—	—	—	4,261	627.22	2,672,565
All Motorcycles .....	—	—	—	653	180.22	117,685

NOTE: \*Tax Levies Extended against 33⅓% of Assessed Value.

## COUNTY ASSESSORS --1951-1954

County	County Assessor	County Seat
Beaverhead .....	S. P. Meade	Dillon
Big Horn .....	S. N. Cunningham	Hardin
Blaine .....	Harold West	Chinook
Broadwater .....	Frank Holloway	Townsend
Carbon .....	Geo. J. McDonald	Red Lodge
Carter .....	Gentry Bush	Ekalaka
Cascade .....	W. J. Burton	Great Falls
Chouteau .....	E. W. Harris	Fort Benton
Custer .....	M. J. Flinn	Miles City
Daniels .....	Kenneth Larson	Scobey
Dawson .....	W. A. Whistler	Glendive
Deer Lodge .....	Charles Unti	Anaconda
Fallon .....	Oscar Rogers	Baker
Fergus .....	N. J. Wagner	Lewistown
Flathead .....	E. B. Jystad	Kalispell
Gallatin .....	Phil E. Evans	Bozeman
Garfield .....	George Woods	Jordan
Glacier .....	Edw. Murphy	Cut Bank
Golden Valley .....	J. J. Schladweiler	Ryegate
Granite .....	Roy M. Greenheck	Phillipsburg
Hill .....	H. S. Cooper	Havre
Jefferson .....	Ray Woods	Boulder
Judith Basin .....	George Brownlee	Stanford
Lake .....	Bertha Streeter	Polson
Lewis and Clark .....	R. G. Lutey	Helena
Liberty .....	Karl H. Jeppesen	Chester
Lincoln .....	Leslie W. Leigh	Libby
Madison .....	Oliver Kendall	Virginia City
McCone .....	Ralph Robbins	Circle
Meagher .....	E. P. Pierce	White Sulphur Springs
Mineral .....	O. E. Hutchins	Superior
Missoula .....	A. B. Jungers	Missoula
Musselshell .....	John J. White	Roundup
Park .....	Jefferson L. Cowan	Livingston
Petroleum .....	Elden Freed, Manager	Winnett
Phillips .....	E. N. Erickson	Malta
Pondera .....	Albert Severtson	Conrad
Powder River .....	Lawrence Thompson	Broadus
Powell .....	Victor Hendrickson	Deer Lodge
Prairie .....	G. R. Taylor	Terry
Ravalli .....	Roy Tillman	Hamilton
Richland .....	E. R. Poff	Sidney
Roosevelt .....	H. M. Seiler	Wolf Point
Rosebud .....	Arthur Poock	Forsyth
Sanders .....	N. T. McIntosh	Thompson Falls
Sheridan .....	C. B. Robinson	Plentywood
Silver Bow .....	Joseph Lester	Butte
Stillwater .....	O. C. Steinbrink	Columbus
Sweet Grass .....	Roy Webber	Big Timber
Teton .....	James Dellwo	Choteau
Toole .....	Thelma Kelson	Shelby
Treasure .....	S. E. Williams	Hysham
Valley .....	Ed. Hodapp	Glasgow
Wheatland .....	James E. Lunney	Harlowton
Wibaux .....	K. W. Baird	Wibaux
Yellowstone .....	T. A. Cothron	Billings



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